THE
BOMBAY SALT MANUAL.

PART II.

PROCEDURE

AND

DEPARTMENTAL INSTRUCTIONS

AND

APPENDICES.

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1921.

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74	line 13		For form of license and further details see appendix.
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THE

BOMBAY SALT MANUAL.

PART II.

BOMBAY SALT ACT II OF 1890.

CHAPTER I.

SALT ADMINISTRATION.

General Principles and Policy.

Secretary of State's No 16—11 12 51 *vide* G. of I No 582—583—1 12 60 and Secretary of State's No 8—13 10-81 *vide* G R No 7063—28 11 81

1. The policy of the Department is to leave the manufacture and sale in private hands so that there may be free competition between different kinds of salt whether it be the produce of Government or private works or imported from foreign countries Where exceptional circumstances such as scarcity of salt or combination of traders makes it incumbent on Government to undertake manufacture, as in Gujarat, the Department contents itself with levying duty and actual cost price at the source and leaves its subsequent disposal to be regulated by the demands of trade. It is in consideration of this principle that Government works in the Konkan are leased to private persons and the produce thereof is treated in the same way as that of private works in the vicinity This principle is evidently most advantageous to the public as ensuring the largest possible supply at the lowest possible price and it is equally advantageous to the revenue which benefits by the largest possible consumption

2. Exceptional circumstances in Gujarat and Kathiawar have, however, necessitated a departure from this policy and this Department has had to undertake the manufacture in that province and concentrate it in two places, viz , at Dharasna in the Surat District and at Kharaghoda on the borders of the Lesser Runn of Cutch But in fixing the selling price of salt manufactured at these works the above principle is borne in mind and the consumer is charged the actual cost of production (G of I F. & C. D No 326 of 17-1-82) In the beginning the De[illegible] ge Agents for the sale of Kh. [illegible] pots at important centres of [illegible] and Ahmedabad with a

view to cheapen salt to the consumer. The two former were abolished within a few years of their establishment, while the third one was abolished in 1907. The Agents too were paid a commission of 2 per cent on the sale-proceeds in Gujarat besides a wastage allowance of 1 per cent on the quantity removed by them. The allowances have now been discontinued and the Agents are working as private traders, but they are allowed 6 pies as commission on each maund of salt sold at the Agencies.

CHAPTER II

Sources of Salt Revenue

3. (1) Duty levied on imported foreign salt at the Custom Houses under the Indian Tariff Act.

(2) Excise duty levied at the works at the time of removal.

(3) Cost price when sold by Government at Kharaghoda.

(4) Rent of Government works leased to private persons.

(5) Nominal duty on salt supplied to Cochin and Travancore States.

(6) Cost price of salt sold to fish curers or for manurial purposes.

(7) Miscellaneous which includes Fine and Forfeitures and other items such as establishment charges recovered from Shilotris, bagging charges recovered on behalf of salt Agents, overtime work fees, Royalty on Bitterns and supervising charges paid by Mills and Factories which use salt for bleaching, dyeing and tanning purposes.

Note.—Fines imposed by law courts are credited to Law and Justice.

CHAPTER III.

Arrangements with the Native States

4. With a view to saving Preventive Lines and the attendant hardships to th[illegible] made with the maritime [illegible] Kathiawar Peninsula and [illegible] there are such facilities to stop the manufacture in their

territories These arrangements have not only effected large savings in preventive establishments, but have given substantial protection to the revenues of the contracting States.

5. Owing to the susceptibilities of the different Chiefs uniform arrangements with them all were not possible and consequently some receive cash payments, some are supplied with free salt, while others again are compensated both in money and in kind for prohibiting manufacture in their territories.

6. The marginally noted States in Kathiawar have agreed to stop exports to British territory, to produce only (inferior) ghassia salt as opposed to Baragra salt and to restrict the manufacture to the amount required for consumption in Kathiawar. The Kuda work in the Dhrangadhra State is the only work in Kathiawar which was permitted to manufacture Baragra and the produce was limited to local requirements viz 40 000 maunds. But by condition 2 of the Agreement of 1900 entered with the Durbar the manufacture of Baragra salt in these works has been prohibited (*vide* p 148, Vol VI, Aitchison's Treaties and Engagements)

1 Junagad	2 Navanagar.	3 Bhavnagar
4 Morvi	5 Jafrabad	6 Porbander
7 Dhrangadhra	8 Limbdi	9 Thanlakhtar
10 Vala	11 Malia	12 Dhrol
13. Palitana	14 Rajkot	15 Vankaner.
16. Gondal	17 Wadhwan	18 Jasdan
19 Sayala	20 Bantwa	21 Chuda
22 Muli	23 Lathi	24 Jetpur Bilkha
25 Virpur Kharedi	26 Kotra Sangani.	27 Lale.
28 Gadhka	29 Jalia Devani.	30 Gavridad
31 Gadhali	32 Dedan	33 Mangani
34 Vasavad	35 Vanagga Valera Share holder of Bagasra	36 Vichhavad
37 Vala Harsur, Laxman Share holder of Bagasra	38 Kola	

7 (1) In the Gujarat province consisting of the Baroda, Kadi and Naosari Divisions the manufacture and collections from places in which salt is spontaneously produced are prohibited and possession or traffic in the same is made penal Landing of salt on the sea coast between Purna and Mindhola or at any place on the banks of these two rivers is also prohibited and made penal

(2) In the Kathiawar portion of his Highness territory the manufacture in Kodinar is prohibited and that district is supplied from Okhamandal Salt from Okhamandal may be exported direct to foreign ports outside India, but not to places in India (*vide* Agreement of 14-3 89 (not printed) and Appendix)

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	Rs.	a	p
Aundh	1,045	1	7
Miraj (Senior)	62	1	2
Miraj (Junior)	6	12	0
Kurundwad (Senior)	1,193	9	3
Kurundwad (Junior)	*Nil*		
Jamkhandi	1,490	12	9
Mudhol	*Nil*		
Savnur	32	0	0
Kolhapur	*Nil*		
Sangli	233	10	6
Konher Rao Wadikar	8	12	0

13 In addition the Desai of Patri is paid Rs 11,300 plus 340 maunds and 20 seers of free salt the Desai of Jhinjuwada Rs 7 788 plus 340 maunds and 20 seers of free salt and the Nawab of Palanpur is granted 350 maunds and 20 seers of free salt in consideration of their respective rights to manufacture salt in the Runn having been sold to the British Government Patri Jhinjuwada and Palanpur

14 The Native States of Kochin and Travancore are allowed to remove salt from the Bombay works on payment of a nominal duty of 3 pies per maund in accordance with an arrangement made with them by the Madras Government Cochin and Travancore

CHAPTER IV

Powers and Duties of Officers

15 (1) The Commissioner of Customs is the Commissioner of Salt Revenue for the Presidency of Bombay except Sind and the Cantonment of Deesa (G R R D No 5924—C/56 of 29 8 82)

(2) The Commissioner in Sind is the *Ex officio* Commissioner of Salt Revenue for Sind (G N No 2097 published at p 279 of the B G G of 26 3 91)

(3) Government have under sub section (2) of clause 10 delegated the powers vested in them by sub-section (1) to the Commissioner of Customs etc (G N No 1297 of 10 2-91, p 150 pt I of B G G)

(4) The Commissioner in Sind is invested with powers under sections 6 10 clause (1), 17 clause (1) 24 clauses (1) and (2) (except the power to suppress a work) and 25 (G N No 6673 B of 20 9 90 p 954 B G G)

16 The powers vested in the Commissioner of Customs Salt and Excise under the provisions of the Bombay Salt Act II of 1890 are summarised below —

(1) Power under section 6 to appoint subject to Government orders such subordinate officers with such

designations as he may deem fit and to fine dismiss, suspend or reduce any officer so appointed after enquiry as laid down in Government Circular (G D) No 2749 of 19-5-1905)

(2) Power under section 7 to delegate to the Collectors or Deputy or Assistant Collectors any of the powers conferred on him by section 6

(3) Power under section 42 to issue a warrant

(4) Power to grant special rewards

17 Financial powers under the Civil Account Code and the Civil Service Regulations —

(1) The Commissioner of Customs, Salt and Excise is authorised to grant privilege leave of absence for any period not exceeding one month to officers under his orders who are appointed by Government provided that no substitute is required or where the Commissioner is able of his own authority to appoint a substitute without reference to Government Report should, however be obtained from the Accountant General on the title of the applicant to the leave applied for, before it is granted, and the grant of leave should be reported to Government (G R F D No 3344 of 8 9 1909)

Power to grant privilege leave to Gazetted officers

(2) The following powers have been delegated by Government to the Commissioner-in-Sind and the Commissioner of Customs Salt and Excise —

(a) To sanction under Article 77 of the Civil Account Code, increase or decrease of permanent advance on the understanding that permanent advances are fixed or altered by the Commissioners in consultation with the Accountant General In all cases of disagreement with the view expressed by the Accountant General regarding the sufficiency or necessity of an advance the orders of Government should be obtained The fixing of the permanent advance does not however, imply any power to sanction expenditure (G R F D No 2422—15-7-1904 and No 1773—11-4-1908)

Power to sanction Permanent Advance

(b) To grant advances to non-gazetted officers subordinate to them for the purchase of conveyances (e g, horses, ponies carts tongas, etc) required for touring

Power to grant advances for purchase of conveyances

purpose subject to the conditions that the advance

(i) shall not exceed two months' pay of the officer who applied for it,

(ii) shall be repaid in 12 equal monthly instalments,

(iii) shall not exceed the value of the conveyance purchased, which shall be considered the property of Government till the advance is fully repaid (G R F D No 510 of 5 2 1906)

N B The power has been temporarily withdrawn under G O I D No 9091 16-9-18

Power to sanction pensions to non-gazetted officers

(*c*) To sanction under Article 918 of the Civil Service Regulations pensions in ordinary cases in which there are no unusual features on the certificate of the Accountant General as to the amount admissible to officers whom they appoint (G R F D No 2800—1-7-1908) Cases in which reduction is proposed or any part of the pension is to be paid by a Native State are to be submitted to Government for orders They are also empowered under Article 442 (*d*), Civil Service Regulations, to accept medical certificate (G R F D No 3310—6 8 1908) and under 911 (*c*) to accept a medical certificate bearing a later date than the application for pension (G R F D No 3310—6-8 1908 and No 3401—15 8-1908)

Power to sanction retention of officers after a medical certificate

(*d*) Under Article 455, Civil Service Regulations, to sanction the retention of an officer in service, for special reasons after a medical certificate of incapacity for further service is submitted The special sanction of Government will still be required to any proposals to count service after medical certificate for pension (G R F D No 2422—15-7-1904 and No 4245—16-12-1904)

Transfer of non gazetted officers to foreign service

(*e*) Under Article 763 of the Civil Service Regulations to sanction the transfer to foreign service of non-gazetted officers of the Department under them subject to the conditions laid down by the Government of India (G R F D No 2422 of 15-7-1904 and No 4245—16-12-1904)

(*f*) To accord sanction under Article 7?2 of the Civil Service Regulations to the substan[illegible]

Power to grant substantive promotion to a non-gazetted officer while in foreign service

while he is in foreign service (G R F. D No 3021-3-8-1906)

(*g*) To grant advances not exceeding *two months'* pay for the purchase of tents to subordinates employed in the Departments under their control who have to travel for several months in the year These advances to be sanctioned on the conditions that they will be repaid within a period not exceeding one year and that the tents purchased will be considered the property of Government until the advances are repaid (G R F D No 2881 of 27 7 1901)

Power to grant advances for purchase of tents

(*h*) To sanction excess expenditure under Article 193 (*c*) of the Civil Service Regulations on account of allowances in cases in which an officer suspended or dismissed is subsequently reinstated and where the extra cost involved does not exceed Rs 500 and the period during which an officer has remained unemployed through suspension or dismissal does not exceed 6 months

Power to sanction extra expenditure on account of allowances to suspended or dismissed officers if reinstated

(*i*) Under Article 230 of the Civil Service Regulations to exempt officers from loss of appointment when overstaying leave and under Articles 253 and 254 to remit the penalty for overstaying privilege leave, examination leave and joining time (G R F D No 1719 of 24-4-1909)

Power to exempt officers from loss of appointment when overstaying leave

(*j*) To sanction—

(i) Condonation of breaks and deficiencies in service under *Article 422 of* the Civil Service Regulation

(ii) Condonation of deficiencies up to 3 months under Article 423 of the Civil Service Regulations

(*k*) To accept medical certificates of incapacity for further service given by a single commissioned medical officer in charge of a Civil Station which is vested in Local Governments under Article 442 (*d*) of the Civil Service Regulations (G R F D No 3310 of 6-8 1908)

Power to accept medical certificates.

(*l*) To re employ Government pensioners who having been non gazetted officers are in receipt of a pension of not more than R 100 a month (G R F D No 4365 of 23 12 1912)

Power to re employ pensioner

(*m*) Under Article 1056 to exempt any officer from the operation of the rule which requires that a daily allowance may not be drawn for more than 10 days of halt at one place This power should be exercised subject to a limit of thirty days halt in individual cases (G R F D No 3766 –16 10 1909)

Power to sanction daily allowance for halts excess of ten days

(*n*) To pass final orders without restriction in respect of leave allowances irregularly drawn before retirement by applicants for pension (Article 841 (*c*) of the Civil Account Code)

Power to pass orders regarding leave allowances irregularly drawn

(*o*) To sanction the acquisition of immovable property (G R F D No 4227 of 12-8 1909)

Power to sanction acquisition of landed property

(3) The Commissioner of Customs etc exercises also the following powers under the Civil Service Regulations —

(1) To appoint under Article 51 a person who e age exceeds 25 years to superior Government service (G R R D No 224—12 3 1896)

(2) To permit under Article 53 an officer to make over charge of his office at a place other than the head quarters station

(3) To allow under Article 57 an officer to proceed on duty within or beyond jurisdiction of Local Government etc (G R F D No 4653—19 11-1898)

(4) To allow under Article 68 an officer to proceed on duty to any part of the territories of the Local Government or to a District or Foreign State or Settlement adjoining the jurisdiction of the Controlling officer

(5) To grant under Article 72 (*d*) an honorarium to an officer up to Rs 250.

(6) To allow under Article 74 an officer to receive fee from a private person, etc, for work voluntarily done as provided in the Article

(7) To make acting arrangements under Article 147 (iii) and 335 in place of an officer whose pay is less than Rs 100 and who is on other than privilege leave at extra cost to Government (G R F D No 1508—2 4-1909)

(8) To withhold increments under Article 152 in case of officers

(9) To grant under Article 153 (*b*) a premature increment of progressive pay to an officer

(10) To allow under Article 157-B (*b*) an officer transferred for misconduct to a lower appointment to draw any salary not exceeding the maximum of the lower appointment (G R F D No 2422—15 7 1894 and No 4245—16 12-1894)

(11) To allow under Article 158 a ministerial officer to retain his old pay (which is changed owing to revision) till he vacates office (*vide* the authority quoted against No 10)

(12) To sanction under Article 180 (*b*) extension of joining time up to a maximum of 30 days in case of non-gazetted officers.

(13) To exempt under Article 189 an officer appointed by him who exceeds his joining time from loss of appointment

(14) To decide whether the period of suspension pending enquiry into an officer's conduct interrupts duty or not and to expressly order that it shall qualify for privilege leave under Article 258

(15) To declare that officer on privilege leave retains a duty lien on his appointment while on privilege leave, Article 267 (G R F D No 5274—27-12-1918 and No 437—28-11-1919)

(16) To allow under Article 761 (*a*), note 1, a non gazetted officer on leave to take up employment in foreign service during leave

(17) To fix pay and allowances of officers transferred to foreign service under the power delegated to him, Article 764

(18) To exempt under Article 945, from appearing personally to receive payment of pension, a pensioner who served under him immediately before retirement

(19) To sanction the payment of pension in arrears to be paid for the first time or if the amount of arrears exceeds Rs 1,000, the sanction to be obtained by the Treasury officer through the Accountant General, Article 957

(20) To sanction under Article 959 payment of pension in arrears of a deceased pensioner claimed after one year, the sanction to be obtained by the Treasury officer through the Accountant General

(21) To decide which route will be the shortest in respect of the journey performed by officers within the jurisdiction of the Commissioner, Article 990 (*b*)

(22) To permit under Article 997 for special recorded reasons in the case of journeys performed by officers within the Commissioner's jurisdiction to be calculated by a route other than the shortest or cheapest subject to the proviso mentioned in the Article

(23) To decide under Article 1020 in case of doubt what class of accommodation on steamer should be allowed to a non gazetted officer

(24) To grant under Articles 1009 and 1010 horse allowance to Inspectors on the Northern Frontier and Portuguese Frontier for holding charge of another Beat in addition to his own Beat if it is considered that the officer is obliged to incur additional travelling expenses, *i e*, he had to maintain an additional horse

(25) To countersign under Article 1037 travelling allowance bills for travelling by special means of conveyance the cost of which exceeds daily allowance or mileage when they are admissible under Article 1063 or 1054

(26) To pass under Article 1065 (*ii*) bills of actual expenses on account of cart hire in excess of the rates fixed by Commissioners subject to the restriction in Rule 1 to the Article (G R F D No 3333—S-?-1909)

(27) To grant under Article 1084 travelling allowance to a pensioner re-employed or an officer thrown out of employment by reduction of an establishment or abolition of appointment

(28) To sanction under Article 1094 (*a*) conveyance of personal effects, if for valid reasons they are carried by road, the cost of their freight by goods train or steamer (G R F D No 3737—30 9-1918)

(29) To satisfy himself of the reasonableness of the claim in case of the charge of conveyance allowance by boat, Article 1094, Note

(30) To permit by special order an officer transferred for misconduct to draw travelling allowance, Article 1100

(31) To refuse travelling allowance to an officer who visits a hill station on duty if he prolongs his visit beyond the period required for the performance of the duty, Article 1114

(32) To disallow under Article 1117 to a candidate (*officer*) culpably neglecting the duty of preparing himself for an obligatory Departmental Examination the travelling allowance to which he would otherwise have been entitled under Article 1116

(33) To grant or refuse travelling allowance to an officer compulsorily recalled to duty from leave if the period of curtailment of leave is less than one month, Article 1127

(34) To grant travelling allowance to an officer who voluntarily applies for invalid pension and leaves his station to appear before the Medical Board, provided authority is satisfied that the circumstances of the applicant are such as to justify it, Article 1139, sub-para

18 *Power to accord administrative sanction to minor* works, including residential buildings, classed under "Salt" to the extent of Rs 2500 (*vide* para 649 II as amended by G R P W D No A 592 of 20-1-13 and para 917 IC, P W D Code, Vol I)

19. Power to sanction the purchase of a boat costing not more than Rs 1,000 (G R R D No 1584 18-2-14)

20 Power to allow the use of duty free salt for industrial purposes (G R R D No 4952—21-5-09)

21 The Deputy Commissioners Northern, Central and Southern Divisions are, under section 4 of the Bombay Salt Act II of 1890, appointed Collectors of Salt Revenue within their respective jurisdictions — Deputy Commissioners of Salt and Excise

22 They are authorised—

(1) to appoint, transfer and promote salt officer and clerks subordinate to them and drawing less than Rs 100,

(2) to grant pensions, leave and gratuity to officers appointed by them, (G R F D No 2800 1-7-08),

(3) to accept medical certificates under Article 911 (c) (G R F. D No 34011—5-8-08),

(4) to fine reduce, suspend, dismiss or reinstate them,

(5) to suspend all non gazetted officers pending enquiry,

(6) to hear appeals against orders of punishment passed by the Assistant Collectors,

(7) to transfer all non-gazetted officers subordinate to them within their jurisdictions,

(8) to grant privilege leave to and make acting arrangements in the case of all non gazetted officers subordinate to them

(9) to exempt a non-gazetted officer from loss of his appointment if he remains absent at the end of his leave (Articles 230 253 and 254 of the Civil Service Regulations) subject to the existing limit of the Deputy Commissioner's power to grant leave

(10) to allow under Article 33 of the Civil Service Regulation giving over charge at a place other than head-quarters station (G O F D No 8300—13-8-18),

(11) to exempt an officer whom he can appoint who exceeds his joining time from loss of appointment, Article 189,

(12) to countersign the travelling allowance bills of gazetted officers subordinate to them (G O F D No 8300—13 8-18),

(13) to sanction expenditure under all heads in excess of Rs. 25 debitable to—

(a) Countersigned contingencies.

(b) Audited but not countersigned contingencies.

(c) Boat stores and repairs, which was an item of countersigned contingencies and which has now been treated as one of Contract Contingencies.

(d) Books, newspapers and other publications under special contingencies (G. O. F. D. No 8306—1-8-18),

(e) Indents for furniture, carpets and jajams and mattings and estimates for petty constructions and petty repairs (G. R. R. D. No 9238—10-10-13),

(14) to sanction expenditure from the following year's contract grant when the amount of the current year's contract grant is exhausted (G. O. F. D. No 8300—15-8-18),

(15) The following powers are delegated to the Deputy Commissioners as per G. O. F. D. No 5812, dated 26-9-19.—

(a) Under Article 100, Civil Account Code, the sanction refund of interest charged on overdue credit bonds.

(b) Under Article 282 (a), Civil Account Code, to vary the details (viz., the rates of particular posts, the number of hands employed and the period of employment) of any temporary establishment, either for a full period of one year or for longer or shorter periods subject to the conditions laid down in Article 282-A of the Civil Account Code, Clause (b) of which should be read as if for the words "the pay of no post" there were the words "the pay and the allowances of no post," and to the further proviso that the pay and allowances of individual appointments to be sanctioned under the delegated authority should not exceed Rs. 50 per mensem.

23. Power to pass orders for the disposal of goods seized under the Salt Law without a limit in value or quantity, Section 52, Bombay II of 1890.

24 (a) Power to grant rewards to persons who have contributed to the seizure of the property or the conviction of the offender not exceeding Rs 3 per maund of salt plus the estimated value of any other articles confiscated or the redemption penalty, if any, imposed in each case,

(b) to grant in any case in which a person has been found to have performed a service of special merit in respect of the prevention or detection of salt smuggling or of any offence against Salt Laws a reward not exceeding Rs 50,

(c) to incur an expenditure not exceeding Rs 100 in each case, for the employment of informants or for other purposes connected with the prevention or detection of salt smuggling or of any offence against the laws relating to salt revenue (G N No 1658—1-4-78)

25 To call for plans and estimates for minor works costing less than Rs 1,500

26 To transfer grants from one minor head to another under the same major head

27 To allot funds to minor works subject to the sanction of Government in the case of residential buildings (G. O F D No 8300—13-8 18)

28 Power to adjudge confiscation of property under the Bombay Salt Act, 1890, when the quantity of contraband salt seized in any case does not exceed one maund or the value of articles other than contraband salt does not exceed Rs 50 (G R R D No 9238—10 10-13) Assistant Collectors of Salt and Excise

29 To grant rewards up to Rs 10 in each case (G R R D No 9238 A—10 10-13)

30 To appoint and transfer clerks and weigh clerks on Rs 30 and below

First Class Assistant Collectors can transfer clerks drawing Rs 35 to Rs 50 within their Sub-division

31 (a) To grant privilege leave and to make consequent acting arrangements and to grant furlough leave on private affairs, sick leave and leave without pay to clerks on Rs 50 and below and make acting arrangements, provided that no extra expenditure is incurred by the State

(b) to grant pension to those whom they can appoint, Article 918, Civil Service Regulations (G R F D. No 2800-1-7-1908)

(c) to accept medical certificates under Art 911 (c) (G R No 3401—15-8-1908).

(*d*) to exempt an officer, whom he can appoint, who exceeds his joining time from loss of appointment, Art 189, Civil Service Regulations

32 To suspend clerks on Rs 50 and below.

33 To sanction bills on account of contract contingencies for any amount within the budget provision of their respective Sub-divisions subject to the following conditions —

(*a*) that the indents for furniture carpets or matting are previously submitted to the Deputy Commissioner,

(*b*) that lists of buildings to be constructed out of petty construction grant are previously submitted for the Deputy Commissioner's approval (G R R D No 9238 of 10 10 13)

34 To sanction up to the limit of Rs 25 in each case bills on account of countersigned contingencies

35 To sanction up to the limit of Rs 25 in each case, bills under "audited but not countersigned" contingencies (G R R D No 9238—10 10 13)

36 To sanction bills on account of extra work fees (G R R D No 9238—10 10 13)

37 *To appoint, transfer fine suspend reduce and* dismiss peons and amaldars and other menials (Commissioner's Notification No 1048—7 3 1891 on p 249, B G G, pt I, and No 6001—5 11 1892, p 1102, B G G)

Officers of Salt and Excise Department

38 Powers conferred on officers of the Salt and Excise Department are as under —

OFFICERS	SECTIONS
(1) The Deputy Commissioners of Salt and Excise, Northern Central and Southern Divisions	38 (2), 39
(2) The Assistant Collectors of Salt and Excise	42 (1) and 44
(3) All officers of the Salt and Excise Department not lower in rank than an Assistant Inspector Duty Karkuns at Goregaon and Malwani in the Thana District	28

Officer.	Sections.
(4) All Inspectors and Assistant Inspectors of the Salt and Excise Department in charge of Beats and Sarkarkuns	39 and 44.
(5) Head Karkun, Shirodi and Bandar Karkun Panvel	28 and 44
(6) All Preventive Officers, Darogas, Coast Guard Inspectors, Sub-Inspectors of Excise, Sazedars, Nakedars and Bandar Karkuns	39
(7) Bandar Karkuns, Matwad, Kolak, Kalai, Umbergaon, Tarapur, Nawapur, Satpati, Mahim, Kelwa, Dantivra, Arnala, Manori, Versowa, Bandra, Kalyan, Bhiwandi, Ulwa, Mandwa, Thal, Alibag, Mandad, Harnai, Boria, Jaigad, Purnagad, Vijaidurg, Devgad, Belliken, Ankola, Kumta, Murdeshwar, Shirali and Bhatkal	44, if the accused pleads guilty to the charge and the value of the articles seized does not exceed Rs 50, or the quantity of salt seized is not more than one maund.
(8) All amaldars of the Salt and Excise Preventive establishments	39 (*c*) to (*g*) and 42 (2)
(9) All peons of the Salt and Excise Preventive establishments	39 (*c*) to (*g*)

(Commissioner's Notification No 490 of 15-10-18, No 414 of 30-4-19 and 14 8-19)

39 Officers of other Departments can exercise powers under the following sections — Officers of other Departments

Officer.	Sections
(1) Collector and Assistant Collectors of Customs, Bombay	44
(2) The Supervisors and Inspectors of the Tobacco Department	39
(3) All amaldars of the Tobacco Department	39 (*c*) to (*g*) & 42 (2)

Officer.	Sections
(4) All peons of the Tobacco Department	39 (c) to (g)
(5) All officers of the Forest Department not below the rank of Forester	39.
(6) All Forest Guards	39 (f) & (g)

N B —No powers under the Bombay Salt Act have been delegated by the Commissioner of Customs Salt and Excise to the Police Officers

SIND

40 All Collectors in Sind, the Deputy Commissioner, Thar and Parkar and Upper Sind Frontier Districts and all Assistant and Deputy Collectors in Sind in charge of a Division are appointed Collectors of Salt Revenue within the limits of their respective ordinary revenue jurisdiction (G N No 10336—17-12 94)?

41 The following officers in Sind have been vested with powers under sections noted against them —

Officer.	Sections
(1) Superintendent of Salt, Excise and Opium in Sind	9, 42 & 44
(2) Superintendents, Maurypur, Sarao and Dilyar Salt works and Sukkur Salt Depot	39,42 (2) and 44
(3) Inspectors of Salt, Excise and Opium in Sind	39,40 (2), and 44
(4) Dafedars and Sowars in the combined Salt, Excise and Opium Department	39 (a), (b) and (d) to (g), 42 (2) and 44.
(5) All Police officers above the rank of Constables	39
(6) Clerks in charge of Salting Stations at Shamspir and Rori	39 (a) i, ii, iii, (d) to (j) and 44.
(7) All Sea Customs Officers in charge of ports and harves, piers or jetties in Sind	39
(8) All Mukhtyarkars and Taluka Head Munshis	39

(Notification No C/681—15 10-08 by the Commissioner in Sind, Revenue Department

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CHAPTER V.

Recruitment and Discipline

41. The Bombay Salt Department is presided over in the Presidency proper by the Commissioner of Customs, Salt and Excise, who is a member of the Indian Civil Service, and under his orders the administration of the Combined Salt and Excise Department is carried on by three Deputy Commissioners, one of whom is always a member of the Indian Civil Service 16 Superintendents of Salt and Excise Divisions and Sub-divisions comprising the several administrative charges are as follows — Gazetted Appointments Divisions and Sub-Divisions of Salt and Excise

(1) Northern Division in charge of a Deputy Commissioner (Head Quarters, Ahmedabad)

	Designation		Extent
1	Superintendent	Kharaghoda S D	Northern Frontier Line, Pritchard Salt Works and Dhanduka Taluka and Gogho Mahal of the Ahmedabad District (Salt and Excise)
2	Do	Ahmedabad S D	Ahmedabad and Mahikantha (Excise) and the Railway Beat Northern Frontier
3.	Do	Kaira S D	Kaira and Panch Mahals (Excise) with Sinkheda Mewas (leased portion) and Pandu Mewas
4.	Do	Surat S D	Surat and Broach with Daman Frontier (Salt and Excise)
5	Do	Khandesh S D	Khandesh East and West (Excise)

(ii) Central Division in charge of a Deputy Commissioner (Head Quarters, Bombay):

1.	Superintendent,	Bombay S. D.	Town and Island of Bombay including the Dadar Salt-works (Salt and Excise).
2.	Do.	Thana S. D.	Thana District (Salt and Excise).
3.	Do.	Kolaba S. D.	Uran Salt-works and Kolaba Excise.
4.	Do.	Poona S. D.	Poona, Satara and Sholapur Districts (Excise).
5.	Do.	Nasik S. D.	Nasik and Ahmednagar (Excise).

(iii) *Southern Division in charge of a Deputy* Commissioner (Head Quarters, Dharwar):

1.	Superintendent,	Dharwar S.D.	Dharwar and Bijapur Districts (Excise).
2.	Do.	Belgaum S. D.	Belgaum District and the Goa Frontier exclusive of the Kadra Beat (Salt and Excise).
3.	Do.	Kanara S. D.	Kanara District exclusive of the Kundal and Digge Beats of the Goa Frontier but inclusive of the Kadra Beat of the *Goa Frontier* (Salt and Excise).
4.	Do.	Ratnagiri S. D.	Ratnagiri (Salt and Excise).

(iv) Superintendents directly under the Commissioner of Customs, Salt and Excise —

1. Chief Account Officer in charge Head Quarter Office, Bombay.

2. *Personal Assistant to the Commissioner.*

42. Thus there are in all three Deputy Commissioners and 16 Superintendents and they, except the one Deputy Commissioner appointed from among the members of the Indian Civil Service, belong to the Bombay Provincial Service of the Salt and Excise Department and are recruited in the following manner — Recruitment of Gazetted Officers.

(i) By transfer of officers from other Departments of the Bombay Presidency Service,

(ii) By promotions of Officers from the subordinate Salt and Excise Service on the ground of special fitness and merit,

(iii) By selection by His Excellency the Governor in Council

(Rules published under G R, R D No 1600—2-3-91)

43. (1) Every officer appointed to be or to act as Superintendent of Salt and Excise unless he is specially exempted by Government will be required to pass at the latest at the first examination held after twelve months from the date on which he joined his acting or permanent appointment an examination in the following Acts or such others as may from time to time be prescribed by Government — Rules for the examination of Superintendents Higher Standard Departmental Examination

A.	The Indian Penal Code, The Criminal Procedure Code, The Indian Evidence Act	As amended to date
B	The Opium Act, The Bombay Abkari Act,	In force in the Bombay
C	The Salt Acts, The Sea and Land Customs Acts, The Ports and Port Dues Acts, Registry of Vessels Act, The Passenger Ships Act The Indian Arms Act, The Poisons Act	Presidency for the time being together with the rules and regulations in force under them.

(2) Three papers of questions will be set—one for each group of Acts mentioned above

44 The examination will be held in April and October of each year by the Permanent Committee for departmental examination constituted under rule 12 of the rules laid down in Government Notification R D No 6265 dated 22nd June 1908 The questions are to be answered without books and the time allowed for each paper is three hours 100 marks will be allotted to each paper No candidate will be considered to have passed, who fails Time of examination

(ii) Central Division in charge of a Deputy Commissioner (Head Quarters Bombay)

1	Superintendent, Bombay	S D	Town and Island of Bombay including the Dadar Salt-works (Salt and Excise)
2	Do Thana	S D	Thana District (Salt and Excise)
3	Do Kolaba	S D	Uran Salt works and Kolaba Excise
4	Do Poona	S D	Poona, Satara and Sholapur Districts (Excise)
5	Do Nasik	S D	Nasik and Ahmednagar (Excise)

(iii) Southern Division in charge of a Deputy Commissioner (Head Quarters Dharwar)

1	Superintendent, Dharwar	S D	Dharwar and Bijapur Districts (Excise)
2	Do. Belgaum	S D	Belgaum District and the Goa Frontier exclusive of the Kadra Beat (Salt and Excise)
3	Do Kanara	S D	Kanara District exclusive of the Kundal and Digge Beats of the Goa Frontier but inclusive of the Kadra Beat of the Goa Frontier (Salt and Excise)
4	Do Ratnagiri	S D	Ratnagiri (Salt and Excise)

(iv) Superintendents direct under the Commissioner of Customs Salt and Excise —

1 Chief Account Officer in charge Head Quarter Office, Bombay

2 Personal Assistant to the Commissioner

Recruitment of Gazetted Officers.

42. Thus there are in all three Deputy Commissioners and 16 Superintendents and they, except the one Deputy Commissioner appointed from among the members of the Indian Civil Service, belong to the Bombay Provincial Service of the Salt and Excise Department and are recruited in the following manner:—

(i) By transfer of officers from other Departments of the Bombay Presidency Service,

(ii) By promotions of Officers from the subordinate Salt and Excise Service on the ground of special fitness and merit,

(iii) By selection by His Excellency the Governor in Council.

(Rules published under G. R., R. D. No 1600—2-3-91)

Rules for the examination of Superintendents Higher Standard Departmental Examination.

43. (1) Every officer appointed to be or to act as Superintendent of Salt and Excise unless he is specially exempted by Government will be required to pass at the latest at the first examination held after twelve months from the date on which he joined his acting or permanent appointment an *examination in the following Acts* or such others as may from time to time be prescribed by Government —

A.	The Indian Penal Code The Criminal Procedure Code The Indian Evidence Act	As amended to date
B.	The Opium Act, The Bombay Abkari Act,	In force in the Bombay Presidency for the time being together with the rules and regulations in force under them.
C.	The Salt Acts, The Sea and Land Customs Acts, The Ports and Port Dues Acts, Registry of Vessels Act, The Passenger Ships Act The Indian Arms Act, The Poisons Act	

(2) Three papers of questions will be set—one for each group of Acts mentioned above.

Time of examination.

44. The examination will be held in April and October of each year by the Permanent Committee for departmental examination constituted under rule 12 of the rules laid down in Government Notification R. D. No 6265, dated 22nd June 1908. The questions are to be answered without books and the time allowed for each paper is three hours. 150 marks will be allotted to each paper. No candidate will be considered to have passed, who fails

to obtain 50 p. c. of the marks in each paper and 60 p. c. of the aggregate of the marks for the whole examination

A candidate who obtains 75 p. c. or more of the total number of marks will be considered to have passed the examination with credit

Vernacular Departmental Examination

45 (1) In addition to the examination mentioned in the foregoing rules every officer mentioned in para 43 will, unless specially exempted by Government, be required to pass at the latest, at the first examination held after 18 months from the date on which he joined his appointment, an examination in the vernacular of the District in which he has head quarters, unless such vernacular be his own mother tongue, or he shall have, • ...ssed the same or one of ... in question The vernacular ... and Excise Sub-Divisions are as follows .—

Sub-Division	Language
Kharaghoda, Ahmedabad, Kaira and Surat	Gujerathi
Khandesh, Poona, Nasik, Thana, Kolaba Ratnagiri	Marathi
Bombay and Chief Account Office	Gujerathi or Marathi
Dharwar Belgaum and Kanara	Canarese

(2) Every Officer mentioned in Rule (1) who has passed in one vernacular language and who at any time before he has completed 15 years' service as Superintendent of Salt and Excise (acting or substantive) joins an appointment in a Sub-Division, in the vernacular of which he has not passed or the vernacular of which is not his own language will, unless specially exempted by Government, be required to pass at the latest at the first examination held after 12 months from the date on which he took charge an examination in the vernacular of that division unless he is within that period transferred to another Sub-Division

(3) Examinations in languages are held monthly by the Civil and Military Examination Committee according to the higher standard as shown below —

Subject	Marks
(a) Translation from English into Vernacular	100

Subject.	Marks.
(b) Translation into English from set books with questions on grammar ...	100
(c) Manuscript reading	100
(d) Conversation	100

NOTE.—Candidates obtaining [illegible] per cent. of the aggregate number of marks will be considered to have passed the examination while those obtaining 75 per cent. and over will be declared to have passed with credit.

46. If an officer serving as Superintendent of Salt and Excise fails to pass the examination described in para 43 within the prescribed period, he shall be liable to a deduction of 10 p. c. from his salary from the first day of the month following that in which the first examination is held after the completion of the period within which he should pass to the last day of the month preceding that in which he eventually passes, and if he fails to pass at the first examination held not less than 24 months after the day on which he joined his appointment or was transferred, he shall be liable to be removed from the appointment. Penalties for not passing Departmental Examinations

47. Officers of the Salt Department drawing salaries of Rs. 150 and upward may appear for the examination with the leave of the Commissioner of Customs, Salt and Excise, and, if they pass, receive certificates of qualification (*Vide* G. N. No. 1325, dated 12th May 1921). Non Gazetted officers may appear for Lower and Higher Examinations with leave from the Commissioner

Subordinate Service of the Salt Department.

48. [illegible] Salt Department [illegible] classes, the for- [illegible] rkarkuns, Supervisors, Preventive Officers and Darogas and the latter all ministerial appointments. Constitution.

49. (1) The admission of candidates to the Subordinate service is generally regulated by rules framed by Government for the admission of candidates into the lower grades of the Public Service. In filling up appointments, candidates who have passed the University Examination for [illegible] such subjects as fit them fo[illegible] shall be accorded prefer[illegible] [illegible]ve passed the Junior B. A. or B. Sc. Examination, and the latter will Rules for the recruitment

be given preference over candidates who have passed the Matriculation or the School Final Examination

(G N No 1944—14 12-07, p 1894, B G G, as amended by G N No 1307—2-8-10, p 184, B G G)

Commission ers power to select men for special appoint ments. (2) The Commissioner has however, power to appoint to the Preventive Branch of the service on the ground of special qualification for technical duties, persons who may not have satisfied the conditions prescribed in the above rules

General conditions of recruitment & promotion (3) Graduates are generally given first appointments carrying a salary of Rs 50, or above while Matriculates and School Final men are given appointments in the lowest grade Promotions are regulated by seniority or on grounds of special fitness Candidates who have not passed any of the abovementioned qualifying test should not be appointed to the clerical or executive branch without the Commissioner's sanction Such men may be appointed Weigh Clerks which in the Central Division constitute a separate cadre

(Commissioner's Circular printed as accompaniment to G O, R D No 11801—2-10 17)

(4) Privilege leave vacancies will be filled by appointing a junior officer in the same Taluka or Sub-Division, or an outsider or an intelligent petty officer

(Commissioner's No 1701—23-12 19)

Inferior Service 50 (1) The Menial Service of the Salt Department consists of peons amaldars and boatmen while on the Northern Frontier there is in addition to these a Mounted Force consisting of Risaldar, Dafedars and Sowars and a few artisans The Northern Frontier Foot Force is under a Subhedar and the Mounted Force under a Risaldar These two special appointments are given to retired non commissioned Native Officers of the Indian Army, while other amaldars are generally appointed from among the peons and Sowars who are able to read and write

Recruitment (2) Peons selected must be of good physique and satisfactory character Amaldars may be promoted from the peon's ranks or appointed direct

Salt Service Departmental Examination 51 (1) All non gazetted officers appointed to the executive or clerical branch of the Salt Department shall within two years after first appointment pass a departmental examination in the following subjects —

(1) Sea Customs Act (VIII of 1878)
(2) Land Customs Act (XXIX of 1857)
(3) Indian Tariff Act (VIII of 1894)

(4) Indian Salt Act (XII of 1882)
(5) Bombay Salt Act (II of 1890)
(6) Transport of Salt Act (XVI of 1879)
(7) Abkari Act (V of 1878)
(8) Opium Act (I of 1878)
(9) Indian Ports Act (XV of 1908)
(10) Vessel Registration Act (XIX of 1838)
(11) Native Passengers Ships Act (X of 1887)
(12) Handwriting and composition
(13) Departmental Rules and Orders

And the subjects will be divided into major and minor heads as under —

	Major Head		Marks
A	Customs		100
	Sea Customs, Land Customs and Tariff		
B	Salt		100
	Salt Acts	(70)	
	Transport of Salt Act	(30)	
C	Abkari and Opium		100
	Abkari	(50)	
	Opium	(50)	
D	Ports and Vessels		100
	Indian Ports Act	(40)	
	Vessel Registration	(10)	
	Native Passengers Ships Act	(50)	
E	Handwriting and Composition	...	100
	Handwriting	(25)	
	Composition	(75)	
F	Departmental Rules and Orders		100
		Total	600

(2 [illegible] one-th[illegible] of the [illegible] each [illegible] head ar[illegible] major h[illegible] shall be deemed to have passed

(3) The examination under the first four heads w[illegible] be conducted in writing and under the sixth viva vo[ce] while marks under the fifth head will be adjudged f[rom] the answer papers

(4) The examination will be held in English and the questions to be set will be drawn up by a Committee of Superintendents and will be the same for all Sub-Divisions This examination will be held at the Head-Quarters Station of each Sub-Division under the supervision of the Superintendent and one non-gazetted officer about the beginning of November in each year.

(5) In addition to the above, selected portions of the Indian Penal Code, the Criminal Procedure Code and the Evidence Act as shown below are prescribed to Inspectors and Sub-Inspectors —

Indian Penal Code.	Chapters I, II, IV, IX, X, XI, XIII (sections 264 to 266), XIV (sections 272 and 273), XVIII (sections 482 and 486) and XXIII.
Criminal Procedure Code	Chapters I, V, VI, VII, XX, XXIX, XLI and XLII.
Evidence Act	Chapters II, VII, IX and X.

(6) All executive officers, whose mother tongue is not one of the vernaculars, will in addition to the above be required to pass an examination in vernacular of the district, i e, Gujarathi or Marathi, and these special examinations will be held and conducted by the Departmental Examination Committee at the same place and at the same time the Departmental Examination is held

(7) The test to be applied for examining a candidate in vernacular is whether he is able (1) to read and translate a fairly written vernacular document, and (2) to read and explain vernacular accounts and to hold conversation The test will be a thoroughly practical one, grammatical accuracy not being strictly insisted upon A candidate obtaining 50 per cent of the marks will be declared to have passed the test

(8) Candidates, who fail to pass the Departmental Examination, may be given a second chance, and if they fail to pass it within two years from the date of their appointment, their services will be dispensed with, their first appointment being conditional on their passing the Departmental test This rule, however, will not be strictly enforced in the case of additional examinations in the Criminal Law and the vernaculars But failure to pass them will be considered a bar to future promotion

(9) The Commissioner of Customs can alone grant exemption from passing a Sub-Service Departmental Examination in exceptional cases

(G R. No 6384—12-9-03)

52 (1) Under section 8 of the Bombay Salt Act all employes in the Salt Department in superior service are required to give security bonds with one or two sureties This rule is, however, made applicable to all clerks and karkuns and such of the executive officers as are in charge of the Departmental Treasuries The security bonds given by the officers will be kept in the custody of the Superintendent and those of clerks in that of their immediate superior Security to be furnished by officers etc

(2) The scale of security to be given is as under —

Officers	Amount of security Rs
All Sarkarkuns, the Customs Manager, Castle Rock, and the Manager, Main Salt stores, Kharaghoda .	2 000
All Preventive Officers, Inspectors Darogas, and Assistant Superintendents . .	1,000
All clerks except those in charge of Fish Curing Yards .. .	400
All clerks in charge of Fish Curing Yards and all Weigh Clerks	200

(Commissioner's No 439 of 8th and 20th October 1919)

(3) Officers having the custody of security bonds shall, before the 31st of December of each year, ascertain whether the sureties mentioned in them are living and solvent If a surety is found dead or be not solvent the employe, who tendered such surety should be called upon to execute a fresh bond with a surety within three months from the date of notice

(4) Section 8 of the Bombay Act II of 1890 and Chapter III of the Bombay Land Revenue Code, 1879, can only legally operate in respect of security bonds taken subsequently to the date, on which the Bombay Act II of 1890 came into force

(5) The provisions of Chapter III of the Land Revenue Code applicable to principals apply to the employes in the Salt Department by virtue of section 8 of Bombay Act II of 1890, whether their security bonds may

(4) The examination will be held in English and the questions to be set will be drawn up by a Committee of Superintendents and will be the same for all Sub-Divisions This examination will be held at the Head-Quarters Station of each Sub-Division under the supervision of the Superintendent and one non-gazetted officer about the beginning of November in each year.

(5) In addition to the above, selected portions of the Indian Penal Code, the Criminal Procedure Code and the Evidence Act as shown below are prescribed to Inspectors and Sub-Inspectors —

Indian Penal Code:	Chapters I, II, IV, IX, X, XI, XIII (sections 264 to 266), XIV (sections 272 and 273), XVIII (sections 482 and 486) and XXIII.
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Evidence Act ·	Chapters II, VII, IX and X

(6) All executive officers, whose mother tongue is not one of the vernaculars, will in addition to the above be required to pass an examination in vernacular of the district, *i e*, Gujarathi or Marathi, and these special examinations will be held and conducted by the Departmental Examination Committee at the same place and at the same time the Departmental Examination is held

(7) The test to be applied for examining a candidate in vernacular is whether he is able (1) to read and translate a fairly written vernacular document, and (2) to read and explain vernacular accounts and to hold conversation The test will be a thoroughly practical one, grammatical accuracy not being strictly insisted upon. A candidate obtaining 60 per cent of the marks will be declared to have passed the test

(8) Candidates, who fail to pass the Departmental Examination, may be given a second chance, and if they fail to pass it within two years from the date of their appointment, their services will be dispensed with, their first appointment being conditional on their passing the Departmental test This rule, however, will not be strictly enforced in the case of additional examinations in the Criminal Law and the vernaculars But failure to pass them will be considered a bar to future promotion

(9) The Commissioner of Customs can alone grant exemption from passing a Sub-Service Departmental Examination in exceptional cases

(G R. No. 6384—12-9-03)

52 (1) Under section 8 of the Bombay Salt Act all employes in the Salt Department in superior service are required to give security bonds with one or two sureties This rule is, however, made applicable to all clerks and karkuns and such of the executive officers as are in charge of the Departmental Treasuries The security bonds given by the officers will be kept in the custody of the Superintendent and those of clerks in that of their immediate superiors Security to be furnished by officers etc

(2) The scale of security to be given is as under —

Officers	Amount of security Rs
All Sarkarkuns, the Customs Manager, Castle Rock, and the Manager, Main Salt stores, Kharaghoda .	2,000
All Preventive Officers, Inspectors, Darogas, and Assistant Superintendents	1,000
All clerks except those in charge of Fish Curing Yards	400
All clerks in charge of Fish Curing Yards and all Weigh Clerks	200

(Commissioner's No 439 of 8th and 20th October 1919)

(3) Officers having the custody of security bonds shall, before the 31st of December of each year, ascertain whether the sureties mentioned in them are living and solvent If a surety is found dead or be not solvent, the employe, who tendered such surety, should be called upon to execute a fresh bond with a surety within three months from the date of notice

(4) Section 8 of the Bombay Act II of 1890 and Chapter III of the Bombay Land Revenue Code, 1879, can only legally operate in respect of security bonds taken subsequently to the date, on which the Bombay Act II of 1890 came into force

(5) The provisions of Chapter III of the Land Revenue Code applicable to principals apply to the employes in the Salt Department by virtue of section 8 of Bombay Act II of 1890, whether their security bonds may

have been executed before or after the passing of the latter Act.

(L. R. No. 1335—10-10-91, *vide* G. R. No. 3845—25-4-92.)

Discipline.

53. All employes in the Salt Department are required to strictly obey the rules framed by Government to regulate the conduct of Government servants. They are not to give out any information, which they may receive in their official capacity, while orders issued by a higher authority must be loyally carried out, though an officer disagreeing with them, may protest against them in decorous terms to his immediate superior. An officer will not lend to or borrow money from his subordinate or from people with whom he has to deal in his public capacity. He cannot also accept presents or addresses from the public. Government servants being whole time employes, cannot accept private service or stand as candidates in Municipal elections.

Touring of Superintendents.

54. (1) It is essential that Superintendents generally should do much out-door work of personal inspection and satisfy themselves that the orders which they issue are fully carried out.

The touring season of a Superintendent will be generally from the 1st of November to the 15th of May *and during this period he is expected to visit every office* and place of importance in his jurisdiction and audit accounts.* He should so arrange his tours that the accounts of no one of the subordinate offices should remain unaudited for more than 6 months at the close of the touring season. The Superintendent should not leave his jurisdiction without the *permission of the Deputy* Commissioner and during touring season he should not spend more than ten days at a time at one place nor more than one such period at the same place in any one month. This rule may be relaxed in the month of May, but in such cases the previous sanction of the Deputy Commissioner is necessary.

Patrolling by officers

(2) [illegible] to perform office work [illegible] Salt and Customs [illegible] have to do

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* NOTE.—(Circular No 1238 of 20-5-19)

[illegible] inspection memo. [illegible] This takes a [illegible] should be [illegible] it should only be recorded that "so many minor discrepancies omissions of initials, miscopyings, etc., were pointed out to the inspected office." It is wasteful to read them all in detail.

more office work than patrolling, while Darogas and Inspectors on the Frontier Lines have to do more patrolling than office work There can be no hard and fast rules laid down with regard to patrolling to be done by officers of the former class But in addition to office or testing work they are expected to do some patrolling Sarkarkuns and Managers in charge of Talukas will inspect all the subordinate offices at least once a month and most of the salt vendors' shops and places, where natural salt formations take place If they be in charge of salt-works, they will unless specially exempted, patrol in them at night at least once a week

Sarkarkuns and Superintendents.

(3) The Darogas are principally to patrol day and night in the salt-works But as the amount of patrolling to be done in a particular area depends on the nature of ground to be traversed, the Superintendent will fix for each the number of day and night rounds and the mileage per day with due regard to the standard fixed hereinbelow for Frontier Inspectors

Darogas

(4) An average of at least 8 miles per diem is insisted upon, officers doing less or more than this, will get bad or good remarks according to the patrolling done

Mileage for Frontier Inspectors

(5) Goa Frontier is a difficult country for patrolling, and therefore, an exception is made in the case of officers serving on that Frontier and a lower scale of mileage has been laid down for them

Goa Frontier

Note — Night patrols will not be insisted upon in the rains but the Inspectors are expected to go out whenever circumstances permit it

(6) An average of one excursion per diem or 30 throughout the month properly divided among the 4 periods will be considered sufficient But credit will be awarded according to the following standard —

Excursions

During day time	Between sunset and 10 P M	Between 10 P M and 3 A M	Between 3 A M and sunrise	Total
6	6	7	7	26
		passable	less than this	bad
7	7 to 8	8	8	30 to 31
		quite sufficient		
8 to 9	8 to 9	9 to 10	9 to 10	34 to 38
		very good		

Exception —There are some Beats on the Goa Frontier where owing to the nature of the country, through which the Line traverses regular patrolling at night is unnecessary For these, though the standard number of excursions holds good, patrolling at night save

occasionally to prevent danger of malpractice among the establishment, may be dispensed with.

Visits to ends of Beats

(7) Where the end of a Beat is distant 8 miles or less from the Head Quarters four visits per mensem are required, where distant more than 8 but not more than 12 miles three visits are required; where distant more than 12 up to 20 miles two visits are required, and distant more than 20 miles only one visit is insisted on The number of visits to each end of the Beat will be regulated by the distance which each end is from Head Quarters As in the case of additional mileage and excursions officers will receive special credit for extra activity in visiting the extremeties of their Beats

Special Rule for Castle Rock

(8) Officers at Castle Rock being entrusted with the duty of supervising the railway traffic the standard of mileage and excursions is ½ of the general standard for each officer The standard number of visits to the ends of Beat should, however, be made up by the officers between them

Friendly visits

(9) Officers are allowed a visiting leave of 72 hours in a month, such leave counts from the time of leaving jurisdiction to the time of returning to it

Exemption from patrolling

(10) As a rule if an officer requires to be excused duty for more than 7 days at any one time, he ought to take leave No one will be excused patrolling for more than 15 days at any one time or for more than 30 days in the whole year When officers are transferred from one frontier to another, intimation of the number of days, during which the officer has been excused duty during the year should be sent to the place of his transfer Inspectors on the Northern Frontier are allowed one rest day a week from patrolling

Casual leave

55 The Superintendent will grant not more than 7 days casual leave at a time or in all 20 days leave in a calendar year to the officers serving under him The Superintendent may in special cases grant ten days casual leave at any one time But the total number of days of casual leave enjoyed by an officer in a year should never be more than 20 days

Wheeled or manchil not to be used for patrol

56 Patrolling in carriages or in a manchil is prohibited, while distance traversed out of jurisdiction except with the permission of the Superintendent will not count for mileage Sundays as a rule are not to be observed on Frontiers, but any other day in the week may be made the day of rest, *vide* Commissioner's No 4077 of 6-?-1892

57 All officers who have to perform any patrolling work must submit fortnightly diaries (F 27-29) to the Superintendent of the Sub-Division Diaries

58 (1) All officers not below the rank of a Daroga can grant casual leave not exceeding 7 days at a time or 20 days in a year to all their subordinates Casual leave thus granted should be entered in a Register (F 34) Powers of Officers

(2) They can also, except the Inspectors on the Northern Frontier, grant a month's privilege leave or leave without pay to peons and Amaldars under them, provided no extra expenditure is thereby incurred by the State

(3) They can make acting arrangements in leave and other vacancies of peons and Amaldars until the places are permanently filled by the Superintendent

59 As a rule there will be no drill for peons and Amaldars except at Kharaghoda and Castle Rock But officers will instruct the men under them in simple drill ... the Foot Force will ... Subhedar and the ... Inspectors on the Northern Frontier are expected to hold drill twice a week in the cold weather, i e, one for men on the north half and the other for those on the south half of their Beats The Foot Force at Castle Rock will be instructed in drill by the Inspectors in turn Drill

60 ... tiers and ... transfer ... within the Beat or Taluka, while others may change men from one post to another in the same station Transfer of peons

61 All officers will once a month inspect the kit of peons and Amaldars under them and mention such inspections in their diaries If they find clothing or kit box damaged, they will report the fact to the Superintendent and make note of it in the man's kit book (F 32) The inspection of kit will be made as under — Inspection of peons kit

(*a*) All kit to be inspected will be spread on a piece of cloth or mat in front of the kit box and the men will stand to attention at their boxes

(*b*) The men will wear their best suit and the belt Those who shave shall be clean shaven

(*c*) Pugris will be tied in one approved pattern, buttons, badges, belts, boots and shoes shall be

highly polished Under clothing will not be visible at the collar and the sleeves Accoutrements shall be clean and polished

(*d*) Afer noting any defects and pointing them out to the men, the inspecting officer will proceed to examine the kit spread on the ground Each man's kit shall be examined article by article and compared with the entries in the Kit Book, wherein the condition, in which the Kit was found, should be noted

Inspection & maintenance of Government Buildings.

62 All officers are responsible for the upkeep of Government buildings situated within their charges and occupied by themselves and their subordinates Also the Bungalows and the Rest Houses built for the use of inspecting officers should be carefully maintained in good condition The furniture kept in the buildings should never be removed from them without the written permission of the Superintendent The Superintendent will check the furniture at least once a year and report the result to the Deputy Commissioner All buildings shall be inspected once in every month to see that all is clean and in order A Register of Buildings and lands should be kept (F 20)

Maintenance of a conveyance.

63 Officers, who draw a conveyance allowance shall always maintain such a conveyance as may be mentioned in the order sanctioning the same, while officers drawing bicycle allowance will keep a bicycle

Responsibility of Inspectors with regard to Government money

64 As a rule the Inspectors on the Frontier will disburse the pay of the peons personally at their chowkis But men near the Head Quarters may be called there to receive their pay The Inspectors are responsible for making all payments and for the safe custody of the unpaid amounts The key of the safe or the money chest should remain with the Inspector, and if any payments are to be made in the absence of the Inspector, he can hand over so much money to his Karkun as may be required and adjust the accounts after his return to the Head Quarters

Responsibilities of Amaldars

65 An Amaldar is responsible for the good conduct of the men in his charge On Frontiers and in Works he will arrange the men for watch duty and see that they do it properly If peons on the Frontier detain passengers and bring them to him with goods, he will pass only such things as he is competent to do and give receipt to the owner for those detained by him He should arrange to report his movements to the Inspector All things seized and persons arrested should at once be placed before his superior officer

66 Peons on the Frontiers and in Works will not have more than 6 hours watch duty at a time nor more than 12 hours duty in 24 hours If possible, they will be relieved every four hours and will then be off duty for the same period This rule also applies to the Treasury Guards — Hours of duty for peons

Peons on night duty must be on the alert, they may hide themselves behind any available cover to watch any suspected person, but may not lie down

67 All peons and Amildars are for the matter of pension superior officers and will get pension equal to half their average emoluments for the three years preceding the date of retirement, provided other conditions for eligibility to pension are fulfilled. — Benefit of service to peons and Amaldars. Pension

(2) They are entitled to one month's privilege leave after 11 months' continuous duty and to hospital leave under Article 288 of the Civil Service Regulations — Leave

(3) The men on the Goa and Northern Frontiers are entitled to travelling allowance under Article 1136, Civil Service Regulations, if they are obliged to leave their station to seek medical aid — Travelling allowance

(4) Amaldars and peons on the Northern Frontier sent out to collect recruits and the recruits themselves are entitled to travelling expenses for journeys between the place of recruitment and Kharaghoda.

(5) The peons and Amaldars are entitled to free clothing at the scale mentioned hereinbelow — — Clothing.

List of articles of clothing to be supplied each year to the Amaldars and peons serving in the Salt Department of the Bombay Presidency.

No of article	Details of articles of clothing	For whom
	First year (1913-14).	
1	Great Coat	J H N & P.
1	Serge Coat	Do
1	Khaki suit	Do
1	Pagri with cap	Do
1	Pair of puttis	Do
1	Pair of shoes	Do
1	Haversack	Do
33	Buttons	Do
1	Uniform Box (wooden)	Do

No. of article.	Details of articles of clothing.	For whom.
	Jamadar's full dress.	
1	Serge Coat	Jamadar.
1	Pagri with cap.	Do.
1	Pair of Jodhpur Breaches.	Do.
1	Ankle Boots, Brown.	Do.
	Second year (1914 15).	
1	Khaki suit.	J. H. N. & P.
1	Pair of shoes.	Do.
1	Pair of puttis.	Do.
	Third year (1915-16).	
1	Pagri with cap.	Do.
1	Khaki suit.	Do.
1	Pair of shoes.	Do.
1	Pair of puttis.	Do.
	Fourth year (1916-17).	
1	Haversack.	Do.
1	Khaki suit.	Do.
1	Pair of shoes.	Do.
1	Pair of puttis.	Do.
	Fifth year (1917-18).	
1	Pagri with cap.	Do.
1	Khaki suit.	Do.
1	Pair of shoes.	Do.
1	Pair of puttis.	Do.
	Sixth year (1918-19).	
1	Khaki suit.	Do.
1	Pair of shoes.	Do.
1	Pair of puttis.	Do.

The men should always have with them for wear tne following articles :—

- 3 Khaki suits.
- 2 Pagris.
- 2 Caps.
- 2 Pairs of puttis.
- 1 Haversack.
- 1 Serge coat.
- 1 Great coat.
- 1 Box.

Jamadars will in addition to this have a complete set of their special clothing

(6) Meldars and Lorrymen of the Manager, Main Stores, and the Inspector, Pritchard Salt-works, Kharaghoda, have free clothing as under —

Article	When supplied.
1 Overcoat with buttons and a spare set of 7 buttons	The same as supplied to other menials sixennially at the sanctioned cost
1 Woolen Khaki Jersey	To be supplied every third year in lieu of serge coat
2 Khaki shirts made of pagri cloth	To be supplied annually
1 Pagri without cap ..	To be supplied biennially.
1 Pair of Khaki shorts	To be supplied annually the same as to other menials
1 Pair of Khaki serge puttis ..	Do.
1 Pair of Gurgabis	Do
1 Uniform box ,	To be supplied sixennially.

If the supply of special articles of clothing exceeds the amount of sanctioned capitation grant, the excess cost is met from "The old Clothing Fund"

68 Any article in excess of the scale prescribed in sub para (5) of the preceding paragraph will be considered time expired and taken back from them at the time of issuing new clothing The Superintendent will fix the price at which the time expired clothing may be sold to the men, and if the men be unwilling to purchase it at rate so fixed, it will be sold by public auction — Disposal of time expired clothing

69 A Fund will be formed out of the sale-proceeds of the time expired clothing and utilised for supplying the men with articles required for polishing buttons and accoutrements and colouring or mending articles of clothing This Fund will be administered by the Superintendent of the Sub-Division. — Clothing Fund

Note.—(1) Any article of clothing damaged throu carelessness on the part of a peon or an Amaldar will mended or replaced at the defaulter's expense.

(2) This uniform should never be worn when a man is off duty

Clothing for Putta establishment.

70 The Huzur peons and Amaldars are supplied with clothing of the following description, but the total cost on clothing for four years must not exceed Rs. 73 in the case of petty officers and Rs 52 in case of peons The woollen cloth may be purchased either locally or through the Superintendent of Stationery (G. O , R. D. No. 7904 of 31-7-1918) —

First year.

1 Wollen coat with red border and cord.
1 Pagri or two phetas.
3 White coats.
3 White trousers.
1 Kamarband.
1 Cotton tape belting

Third year.

1 Cotton clothing as in the first year.

Boatmen.

ecruitment.

71 (1) The crew of the marginally noted Coast Guard Boats consist of Serang, Tindals and lascars. Appointments are generally made by the Superintendent of Lights subject to the proviso that the appointments of Serang and the Tindal of the "Lot's Wife" of the Engine Driver and the Tindal of the "Pelican" and the Driver of the "Motor Boat" will be made with the approval of the Commissioner, and those of the Tindals of the "Sea Hawk," "Merlin" and "Albatross" with that of the Deputy Commissioner, S. D. and of "Swan" with that of the Deputy Commissioner, C. D. Punishment of all the crews and the grant of leave to them will rest with the Superintendent of Lights. But

1 S. I. Pelican
2 Lot's wife.
3 Sea Hawk
4 Goshawk
5 Kestrel
6 Swan
7 Merlin
8 Albatross
9 Bassein Barge
10 Trombay Barge
11 Shewa Barge
12 Mora Barge
13 Karanja Barge
14 Thana Motor Boat

tendent of Lights will maintain a general Gradation List and Service Rolls of all men in his charge.

(Commissioner's Circular No. 368, dated 23rd June 1919.)

Rules for the regulation of the crews of the Barges at the Preventive Stations in the Salt Department.

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1. The principal duties of the Barge Establishment are (1) *to see the safety of the barge*, (2) *to keep her clean* and in good order at all times, (3) to assist the Preventive Officers in maintaining order among t the various persons who come on board the barges to attend to their business, (4) to be at all times in attendance to ferry the Preventive Officer and his Establishment to and from the Barge and to and from vessels to be boarded for Customs examination, (5) to man the jolly boat when the Preventive Officer is cruising within his jurisdiction in the discharge of his duties and (6) to keep a strict watch of not more than 4 hours duration for each man between sunset and sunrise and to see that the ridding light is prominently exhibited and kept burning brightly.

2 The tindel to be held responsible at all times for the safety and cleanliness of the barge as a whole with the exception of the *Preventive Officer's office* and for maintaining discipline among the crew He need not keep a regular watch between sunset and sunrise, but shall be responsible for his lascars doing so Neither he nor any of *his lascars is permitted to live ashore*

3 Except in the cases of (4) and (5) of para 1 above no duties should be assigned to any of the members of the barge *crew* which would involve their absence from *the* barge for any extended period and in no consideration whatever should orderly duties on shore be assigned to any of them.

Kokani Mahomedans from the Ratnagiri District or Machis from the Surat District are generally selected for this branch of the Service

(2) The crew of port Gigs and salt works boats are selected from local seamen and their appointments are made by the Superintendents of the Sub-Divisions — Crew of Port Gigs

(3) The crew of the Coast Guard Boats receive free clothing of the following description — Clothing

Fair Season

1 Red fez.
2 White pairans (cotton)
1 Red Kamarband 4 yards long
2 Blue cotton trousers

Foul Season.

1 Blue woollen cap
2 Blue Jerseys
1 Blue serge trousers full wool

(4) The service of Tindals and Serangs is superior and that of lascars inferior for the purposes of pension — Pension

72 On the Northern Frontier, besides a Foot Force, Sowars are engaged to chase smugglers and carry urgent messages along the Line In point of pay and pension they are on a par with the Foot Force They are in addition given a horse allowance of Rs 25 The Sowars are supplied with horses purchased from the "Northern Frontier Preventive Force Horse Fund" — Mounted Force

73 (1) Each Sowar on his first appointment must contribute Rs 25 to the Horse Fund and thereafter Rs 3 every month which may in case of heavy casualties among horses be raised temporarily to Rs 4 Money subscribed to this Fund will on no account be refunded For details, *vide* Appendix D — Horse Fund

(2) The Mounted Force has also a Provident Fund to which each Sowar after enrolment shall contribute Rs 6 every month until the total at his credit reaches Rs 300 In the case of famine or scarcity this rate of subscription is reduced to Rs 4. The money is returned to the contributor subject to certain conditions on his resigning, death or retirement. — Provident Fund

(3) Subscriptions thus recovered are deposited in the Post Office Saving Bank in the name of "The Northern

Frontier Mounted Preventive Force Fund " and the interest accruing on the same is annually distributed among the contributors in proportion to their shares (for details, *vide* Appendix D)

Record to Service of the superior establishment

74 Excepting Gazetted Officers all employes of the Salt Department in superior service should on their first appointment provide themselves with a Service Book (F. 38) and in it all subsequent changes in respect of pay, designation and place of employment, leave of all kinds except casual leave and rewards earned should be shown and each entry signed by the owner of the Book and countersigned by the Head of the office On the man being transferred the Book should be sent to the Head of his new office duly completed and with a certificate that the service has been verified and found correct These Books will be in the custody of the Head of the office and in the case of the executive officers the entries made in them will be countersigned by the Superintendent of the Sub-Division These Books may on retirement or resignation be returned to their owners or on death to the deceased's legal heir if he wishes to have it Books of employes dismissed from service will not be returned, but filed in the office of their last employment

Record of service of menials

75 A record of service of menials will be maintain-in service Rolls (F 39) in which all changes with regard to pay, designation, place of employment, leave of all kinds casual leave excepted, fines and rewards will be entered under the initials of the Head of the office On transfer this sheet will be sent to the officer under whom the man may be serving with a certificate that his service has been verified and found correct

Verification of Service Books and Sheets by the Superintendent

76 The Taluka officers will submit a quarterly statement of appointments, transfer, leave, etc, (F 41) in respect to the menials in their charge to the Superintendent of the Sub-Division and that officer during his tour will check the entries made in the Service Rolls with these returns

Declaration of Landed Property held

77 All employes in superior service, gazetted and non-gazetted, should on their first appointment declare the landed property held by them in India and subsequently on the 1st of April each year declare any change that may have taken place after the last return was furnished If any officer possesses no landed property, or if there has been no change in the property held by him, he should still make a declaration to that effect No employe can purchase landed property while in service without previous sanction of the authority, who is competent to make his appointment (F. 35 and F 36)

78. (1) Departmental punishments of the employes in the Salt Department include— Punishment

(i) Dismissal,
(ii) Removal,
(iii) Degradation,
(iv) Stoppage of promotion or increment of pay
(v) Fines, and
(vi) Warnings.

Numbers (i) to (iv) are major punishments and number (vi) is a minor punishment. As a rule, officers in superior service are not punished with fines, but they may be ordered to make good the loss incurred by Government through their neglect. Superior Officers. Suspension is not to be considered a specific punishment and is only authorised when the continuance in an office of an officer pending enquiry into his conduct is prejudicial to public interests. When the inquiry is completed, some definite order of acquittal or punishment must be recorded and loss of pay for the period spent under suspension may form part of such punishment.

(2) For smaller delinquencies, such as inalertness, soiling uniform or wearing it contrary to regulations, the menials may be punished with small fines, if warnings have had no desired effect. Servants

(3) In inflicting punishments, offences connoting moral turpitude should be carefully discriminated from smaller wrong doings. Efforts should be made to maintain discipline and to correct smaller faults by instructions and warnings without resorting, in the first instance, to more severe punishment.

(4) Officers in ministerial service should be warned for serious mistakes in their work and more than three such warnings awarded in a year will constitute a bar for promotion or increment of pay for a period not more than a year at a time or until such warnings are redeemed by good service. Ministerial Officers

(5) Every order of punishment except one administer [illegible] against the del [illegible] the nature of [illegible] sal will be reserved for very grave offences involving moral disgrace when re-employment under Government is considered undesirable. In other cases the man's services may be dispensed with or he may be ordered to be degraded permanently or for a specific period according to the nature of the offence (F. 26). Charge sheet

(6) Warnings need not be entered in the Service *Book or Rolls, but all other punishments should be carefully* entered in them quoting the number and date of order inflicting it

(7) A monthly statement of fines and punishment (F 30) should be submitted to the Superintendent of the Sub-Division and by the Superintendent to the Deputy Commissioner of the Division

(8) Any officer finding fault with an employe subordinate to another officer, must submit his default statement through that officer and the latter will then inquire into the charge and forward the default statement with his recommendations to the Superintendent for orders

(9) If the Deputy Commissioner, whether of his own motic [illegible] officer's order passes an [illegible] pending or dismissing an [illegible] whose monthly salary does not exceed Rs 35, or if the Commissioner of Customs, Salt and Excise passes any such order against an officer of the Salt Department whose monthly salary does not exceed Rs 99, no appeal shall lie against such order, except and provided always that at least one appeal shall lie against every order made, of his own motion by any authority other than Government, for dismissing an officer, whose monthly salary exceeds Rs 35

No appeal shall lie against any order for inflicting a fine not exceeding one rupee

(G R No 3010—14 5-1900)

CHAPTER VI

Manufacture, Collection and Excavation of Salt and Salt Earth

(Sections 11 to 15)

Collection of Salt earth & Natural salt.

79 (1) Neither salt nor salt-earth except *Papad khar*, when it contains *less than 50 per cent of salt*, can be collected or manufactured, excavated or removed except under the terms of a license to be granted by the Collector of Salt Revenue of the Division

(2) Licenses are not granted for the collection of salt-earth or natural salt in the Presidency proper, but villagers residing in the vicinity of the Northern Frontier are allowed to collect natural salt from the Runn required for their own use (F 140)

(For rules in respect to salt traffic across the Northern Frontier, *vide* Appendix C)

80. List showing the villages which are entitled to free salt in the Kharaghoda Sub-Division. The Deputy Commissioner, Northern Division, has power to add to or remove a village from this list, if the villagers are found to have misused the concession :—

Jhinjuwada Beat

Khijadiali	Jesda	Loti
Koth	Kunvarad	Panchasar
Murtanager	Sankeshwar	Josupura
Padla	Ratanpur	Mankodia
Munjpur	Palipur	Chandur
Ravdi	Udamana	Khandia
Ravat	Mevna	Pedra
Kokrana	Bolera	

Kurdha Beat

Anvarpura	Amrapura	Adhgam
Lalpura	Dholakda	Jakhel
Umedpura	Rampura	Chhadiana
Gadsai	Vaghapura	Mahni Chandur
Kanij	Kurdha	Majdinpura
Bhadrada	Dadka	Godhana
Taranagar	Vahidpur	Rafoo
Badarganj	Ved	Rupanagar
Subapura.	Upaliasara	

Gokhanter Beat

Aliana	Kersangadh	Bismillahganj
Joraverganj	Jamichana	Partabghad
Gokhanter	Nalia	Begamda
Santalpar	Ranmalpur	Parsundh
Kalianpur	Kamalpur	Undorghad
Motipimpli	Nahni pimpli	Navagam
Sarkarpura	Jandwada	Degam
Hamirpura	Medhpura	Limgamda
Lakhapura	Varahi	Fulpura
Unrot	Dalli	Daldi
Sindhada	Bamroli	Lunkhana
Vaghapur	Par	Chhansara
Babra	Babdra	Rajsra
Undi	Pedaspura	Agichana
Anternes	Madhuma	Piprala
Roza	Garabdi	Delana
Gulabpura	Chhaniathal	Koliwada
Jhajhansar	Joraverghad	Sadpura
Vandhia	Kamalpur (new village)	Jarasa
Sherpura.	Manpura	Gotarka.

Jejham Beat

Charanka	Aval	Jamokha
Visva	Damana	Barala
Dhokawada	Bakooma	Aluwas
Patanka	Fangli	Sonith
Kilana	Dhrechana	Boroo
Varnosari	Jejham	Boruda
Chalanda	Dungla	Jhandala
Jekada	Lodhra	Indervanava
Inderva Juna	Jivasphank	Dhenkwadi
Gadha	Koyda	Jambuwada
Rampura	Deisar	Vavda
Jorwada	Ganjisar	Dabhi
Dudhasan	Morwada	Sarsad
Nawapura	Garambdi	Katav
Wadhpura	Rangpura	Javantri
Limbdka	Chalwada	Lotia
Hasanpura	Santhli.	

Suigam Beat

Limbani	Uchosan	Tetarwa
Dudhwa	Suigam	Chhala
Kumbharkhan	Hirpura	Devpara
Mamana	Kanothi	Masali
Madhpura	Sedaj	Nesda
Golap	Padan	Rodasan
Bhardwa	Koranti	Meghpura
Khadol	Rampara	Limbala
Benap	Dhanana	Baisara
Eta	Radka	Bhatasan
Kalianpara	Lalpara	Mosalra
Chhabha	Jampur	

Assara Beat

Assara gam	Assara vas	Jalana
Bookna gam	Bookna vas	Khardol
Khemajadar	Khetania vas	Vav Thana
Bhatver gam	Bhatver vas	Achhiana
Achhoowa	Sajreda	Lodrana.
Golgam	Jodia	Balochi
Bhakhari	Nalor	Motipura

Mavsari Beat

Radhaji Nesda	Kudalia	Balotri
Karali	Chotal	Fangda
Dheriana	Nesda	Tadav
Umedpura	Rabdi	Chandangadh
Haripura	Koliva	Tejpura

Marsari Beat—contd.

Sanval	Vajasari	Kumbhavdi
Bardli	Tobhra	Jodiali
Arnejpura	Paunsra	Mithavi
Marsari	Akoli	

Jamaya Beat

Rajkot	Medhan	Gardisar
Salia,	Denap	Mithavi
Serao	Kasvi	Bhardisar
Ranasri		

Manufacture of Salt

(SECTIONS 16 AND 17)

81. (1) Licenses for the manufacture of salt are granted by the Collector of Salt Revenue on the following conditions, applications for opening new works should therefore, be addressed to the Deputy Commissioner of the Division in which the salt-work is intended to be opened Licenses under section 17 were issued for the works in existence before the passing of the Salt Act — Grant of Licenses to private salt works

(2) On receipt of an application for permission to open a new salt-work the Deputy Commissioner will first ascertain whether the location of the salt-work on the proposed site is likely to go against the principle that salt manufacture should be concentrated or expose it to raids from salt smugglers or whether looking to the supply and demand of the locality, it is desirable to increase the supply If it shall appear to him that the salt-work may be permitted to be opened and if the land be unoccupied, he shall forthwith report the result of his inquiry to the Commissioner of Salt Revenue and with that officer's permission apply to the Collector of Land Revenue to have the land placed at his disposal for salt manufacture in accordance with the rules under the Land Revenue Code — Disposal of application; Acquisition of land for salt manufacture

(3) The land having been acquired, a scheme accompanied by a plan showing the position shape and dimensions of the work or works to be constructed thereon with pans, reservoirs, embankments storage platforms etc, separately marked, should be prepared and submitted to the Commissioner with recommendations about the location of Chowkis the additional establishment, if any, required, the levy of ground rent and other special conditions to be imposed on the licensee according to the circumstances of each case — Plan of salt work requires Commissioner's approval

Disposal of right to manufacture salt on Government land

(4) On receipt of the scheme duly approved by the Commissioner, the Deputy Commissioner will dispose of the right to construct a salt work by leasing the land for 99 years or such other smaller term of years as may seem proper either to the original applicant or to such other person as may be found suitable after communicating to him the conditions of the lease The occupancy right on such lands, as are appropriated for salt manufacture, is never to be sold to private persons

(G No No 1733, B G G, p 175 of 6-3-90, and G R No 10080 of 20-8 17)

Any material alterations in the plan or the scheme of a new salt work are not to be permitted without the previous sanction of the Commissioner

Reservation of lands suitable for salt manufacture

(5) The Deputy Commissioner may also with the sanction of the Commissioner apply to the District Collector to set apart suitable waste lands in his jurisdiction for the purpose of salt manufacture and may at any time prepare plans and dispose of the right to manufacture salt as laid down in sub-para 4 above

Conditions on which salt works on private lands could be opened

(6) In the case of lands in the private occupancy the Deputy Commissioner, if he considers them fit for salt manufacture, will inform the applicant of the terms on which new salt-works will be allowed to be constructed on them and then refer him to the Collector of the District to obtain permission for the appropriation of the same for salt manufacture If the Land Revenue Department should have no objection to the land being used for salt manufacture, the Deputy Commissioner will, in consultation with the District Collector, consider on which of the alternative terms, *viz*,

(*a*) relinquishment of the occupancy right in favour of a lease, or,

(*b*) levying a penalty for the right of appropriating the
permission
then subm
Commissioner of Salt Revenue for his orders

(*Vide* G N No 3318 of 15 5 90, B G G, p 465)

Disposal of private land relinquished to Government in favour of a lease

(7) If it is finally decided that the occupancy right should be relinquished the applicant should be informed of all the conditions on which the opening by him of a salt work will be permitted and upon his consenting to abide by the conditions steps should be taken to have the land transferred to the name of the Salt Department and the same leased to the applicant on the terms and conditions previously agreed to for a term not exceeding

99 years in the first instance The scheme and plan of salt-work should then be submitted to the Commissioner for his approval and the work allowed to be commenced on the same being approved by that officer In such cases the applicant need not be required to give a preliminary agreement It is sufficient if he puts in a statement duly signed enumerating the conditions on which he seeks to open a salt-work Leases on approved terms should, however, be drawn up and registered after the negotiations are completed.

Right of occupant to resume lands after they cease to be used for salt manufacture

(8) In the case of lands, the occupancy right on which has not been relinquished, the lands will still be in the name of the Salt Department so long as they are appropriated for salt manufacture and will revert to the occupant only when they cease to be so used for salt manufacture

Ground rent at maundage rates

(9) All salt-works except those working under sanads granted by the British Government or former Governments and those situated in the Sanicutta Taluka pay ground rent at the maundage rates mentioned in their licenses, the general rate being 3 pies per maund in the case of all existing salt-works except those in the Pen Taluka which pay 4 pies per maund of salt sold In the case of salt works constructed on lands belonging to the Salt Department the licensee will be required to pay lease money or ground rent at an enhanced rate whichever may appear to be profitable

(10) The payment of ground rent at the maundage rates releases the occupant from his liability to pay the Land Revenue Assessment and consequently intimation should at once be given to the Land Revenue Department whenever any land, of which the occupancy right has not been relinquished, ceases to be appropriated for salt manufacture (G R R D No 5223—28-6-05)

Extensions and alterations.

(11) Extensions to and alterations in the existing salt-works, which are not considerable, are to be sanctioned by the Deputy Commissioner and any new land added to the area of a salt-work should be held by the licensee on the same tenure as that on which he holds the original work, *i e*, either on lease from Government or with the occupancy right

(Commissioner's No 3966—2-7-08)

Alterations in plans of works to be allowed by the Deputy Commissioners

(12) In the schemes and plans approved by the Commissioner the Deputy Commissioner may allow minor alterations which will not affect the shape of the scheme and grant extension of time for its completion on reasonable grounds

Temporary change which does not affect the number and area of pans

(13) Sarkarkun's written permission is sufficient for a temporary change in a salt-work which does not affect the number and area of salt-producing pans

Construction of temporary ridges in salt pans requires Deputy Commissioner's sanction

14 The construction of so called "temporary" ridges has the effect of increasing the number of pans and, therefore, the Deputy Commissioner's sanction for the construction of the same is necessary

Grant of licenses.

82 (1) The duty of seeing a new salt-work laid out or an extension made according to the sanctioned plan rests with the local officer and the Superintendent and upon a certificate from the latter officer that the work has been completed according to the sanctioned plan, the Deputy Commissioner will issue a license in the form prescribed by Government (F 94)

Licenses for Inami Salt works.

(2) In the case of Inami Agars in which the right to manufacture salt has been established by a sanad under section 21 of the Salt Act, clauses 5 and 6 should be omitted, as the rights referred to therein would depend upon the sanads themselves

(L R No 626—16-5 85 and G R No 4917—16-6-85)

Register of licenses issued

(3) The Deputy Commissioner will maintain a register of salt-works separately for each Taluka in his Division in the form given in appendix II (F) and shall maintain it correctly by entering in it every new license issued by him and by making corrections under his own initials of all changes

Provisional license

(4) Salt cannot be permitted to be manufactured in a newly constructed salt-work before the work is completed and a legal license is issued by the Deputy Commissioner If, however, works of minor importance remain to be completed and the Superintendent thinks that the manufacture of salt need not for that reason be prohibited, he may ask the Shilotri to put in an application stating therein the work remaining to be completed and the period within which it will be completed and then obtain a provisional license from the Deputy Commissioner for the applicant to allow of the manufacture of salt in it

Transfer of licenses.

83 (1) Digarbadi or change of khata is necessitated when a salt-work is transferred to another's name by the demise of the original licensee or by partition, gift, sale, mortgage (with or without possession) or by lease and salt in stock cannot be allowed to be sold until the khata

is changed in the name of transferee The legal heir or heirs in the case of demise of the licensee and the man in actual possession of the salt-work, i e, the holder of the license in other cases should, however, be permitted to manufacture and store salt pending the transfer of khata

(L R. No. 1748—18-7-08, and G. R. No 8467—20-8-08.)

(2) The Deputy Commissioner being the licensing authority, all applications for change of khata on account of demise, sale, partition gift, mortgage or lease have to be decided by that officer Ordinarily the transfer of khata in the name of the natural heir, if his claim be uncontested, is ordered by the Superintendent and the case submitted to the Deputy Commissioner along with the monthly Digarbadi return (F 97) In all other cases the applications are to go up with other papers to the Deputy Commissioner for his orders

Deputy Commissioner's sanction is required for transfer of licenses.

(3) Applications for change of khata may be personally presented with the documentary and verbal evidence before the Sarkarkun in whose charge the salt-work is situated or may be posted to that officer's address after signing it in the presence of a Justice of the Peace, a Magistrate or an officer of the Salt Department not lower in rank than a Sarkarkun The Sarkarkun shall refuse to take cognizance of applications not verified in the manner prescribed above When applications are presented in person, the Sarkarkun will verify the statement made in it by reading it over to the applicant and write below the signature of the applicant in his own hand "verified and signed before me" and attest this endorsement with his signature He will then examine the applicant, if he is present or communicate with him as to further particulars or documents that may appear to be necessary before any action can be taken on the application When the applicant appears to have made out a *prima facie* case for the change prayed for, other possible claimants, in the case of transfer by demise, or the original license-holder, in other cases, will be called upon to state his or their objections, if any, within a reasonable time and to tender evidence in support of their claims The inquiry should be full and open and the parties should be allowed to cross-examine hostile witnesses and given full scope to rebut each other's evidence Afer the enquiry is completed, the Sarkarkun should submit the papers with his opinion to the Superintendent of the Sub-Division and that officer may in turn return the papers for further inquiry on points which may seem to him not quite clear or forward them with his

Procedure in transfer cases.

opinion to the Deputy Commissioner for orders The Deputy Commissioner's orders will be final, so far as the Salt Department is concerned

Production of registered deed

(4) According to law transfer of land by sale, mortgage, gift or lease for a term exceeding one year cannot be made without properly stamped and registered deeds A license to manufacture salt cannot be transferred to an intending licensee unless the land, in respect of which the license is to be granted, has been transferred to him previously It is, therefore, necessary to see, before a license is formally transferred, that the land has been legally transferred to the party by insisting on the production of stamped and registered deed

(Collector of S R No 5303—7-6-10)

Procedure in case of sale by court

85 The condition in the license that the licensee of a salt-work should not sell or mortgage his salt-work without the permission of the Collector of Salt Revenue is waved in the case of sale of salt-work or salt by a competent Court and the work of salt is transferred to the name of the purchaser under the Court's certificate or a decree So also any salt-work or salt under attachment from a competent Court is not to be allowed to be sold or removed until the attachment is raised by an order of that or a higher Court

Corrections in licenses and Land Register

86 All sanctioned changes in the khata and such alterations or extensions as may have been permitted

be enter-

92) with

change.

A monthly statement of all corrections to be made in the licenses should be prepared and submitted by the Sarkarkun with all the necessary licenses before the end of the month following, in which sanction for the change was received

Annual verification of licenses by Sarkarkun

87 A register of all licenses issued in the Taluka will be maintained by the Sarkarkun and he will once in a year before permitting the manufacture of salt call for and inspect every license and report to the Superintendent that all the licensees have got their licenses Acknowledgments from licensees for receiving back their licenses should be obtained in this Register (F 96)

Safe custody of licenses and other documents.

88 Licenses and other documents presented by the parties should be kept under lock and key and shall not be open for inspection to any one not concerned in the suit Even the parties to the suit should only be allowed to inspect them during inquiry and in the presence of the officer holding the same Copies of such documents

cannot be granted even to the opposite party in the suit except with the sanction of the Superintendent

89 It is essential that the Sarkarkun should at least once during the manufacturing reason (January to June) inspect all salt-works in his taluka with the aid of the Land Register and the Agar map and see if any authorised alterations are made in them Especially he should count the salt-producing pans and note down in the Land Register those which are cultivated and those which are not Any pans remaining fallow successively for three years cannot be recultivated without the written sanction of the Deputy Commissioner (*Vide* section 17 (2)). Pahani.

90. (1) Government Salt-works in the vicinity of private salt-works are leased for a period from one to five years at a time Leasing them for longer period than 5 years or renewing an old lease without calling for offers from the public is deprecated and should be avoided. Lease of Government salt works

(2) After the close of the manufacturing season of the last year of lease the Deputy Commissioner in the case of Government Salt-works in the Bassein and Dadar Talukas should call for tenders by a certain date by publishing a notice in the Bombay Government Gazette [illegible] cers and the [illegible] are interested [illegible] works in the Pen and Vengurla Talukas the lease will be notified through the Superintendent of the Sub-Division Tenders for the larger works will be made to the Deputy Commissioner, Central Division, or in his absence to the Chief Account Officer, while tenders for smaller works in the mofussil will be presented to the Superintendent of the Sub-Division, who will open and submit the tenders to the Deputy Commissioner with his recommendation The Deputy Commissioner accepts offers and sanctions leases up to Rs 5,000, while larger offers will be submitted to the Commissioner for orders with his recommendations The tenderer will be required to deposit Rs. 500 with his tender for the larger works in the Bassein and Dadar Talukas The deposits of the unsuccessful tenderers should be subsequently returned to them The Commissioner being empowered by G R No 8525, dated the 31st August 1909 to sanction leases without a money limit will pass final orders on all the tenders submitted to him The successful tenderer will then be required to pay one-fifth of his offer as earnest money and pass a lease (F. 93) to be countersigned by the Deputy Commissioner The lessee is required to maintain the property in good condition without making any alterations in the arrangement of pans, reservoirs, etc. The Procedure

lessee has in addition to the lease money, to pay ground rent on all salt sold from leased salt-works

Payment of lease money.

(3) The payment of lease money will be regulated by the conditions of the lease and if any instalments (F 112) become overdue prompt actions should be taken to recover the amount due under the clauses of the lease No mitigation of the conditions of the lease should be allowed without the sanction of the Commissioner

Licensing Government salt works

91 The Pritchard Salt works at Kharaghoda on the borders of the Lesser Runn of Cutch and the Salt-works at D [illegible] vned and worke [illegible] Agris who man [illegible] are given annually temporary licenses by the Superintendent The Agris at Dharasna are given similar licenses by the Deputy Commissioner as Collector of Salt Revenue as they happen to hold possession of salt with Government until it is sold Besides these, there are a few Government salt-works in the Bassein Dadar, Pen and Vengurla Talukas which are leased for periods from one to five years and the lessees are granted temporary licenses (F 94) to run for the period of the lease

SIND

Manufacture of salt by private persons

92 (1) No salt shall be manufactured* in any part of Sind except in the Karachi Hyderabad, Shikarpur and Upper Sind Frontier districts

(2) The manufacture of salt is authorised subject to the conditions next hereinafter prescribed in the Karachi, Hyderabad, Shikarpur and Upper Sind Frontier districts

(3) Any person wishing to manufacture salt in the said districts may apply to the Collector for a license

In the case of refusal an appeal shall lie to the Commissioner whose orders shall be final

The license shall be in the form given in the Appendix II and shall be signed and issued by the Collector

NOTE — Licenses under sections 11 12 and 13 of the Bombay Salt Act II of 1890 shall be granted by the Collector of Salt Revenue in Sind only

(Commissioner in Sind Circular published in May 1899)

(4) The manufacture of Salt and the storage and sale of salt manufactured shall be carried on in conformity with the conditions of the license and under the supervision of the Revenue and Salt establishment

* "Manufacture of salt does not include here the excavation or removal of natural saline deposits or efflorescence.

93. (1) The manufacture of salt within the limits of the Moach Salt-works or of any other local area to which the Local Government may extend these rules, is prohibited except under the conditions hereinafter prescribed. Manufacture of salt on behalf of Government

(2) Any person wishing to manufacture salt within such limits may apply for a license to the Collector who may grant or refuse the application and whose orders hereon shall be final

(3) The license shall be in the form given in Appendix, Part II, and shall be signed and issued by the Collector

(4) Licenses may be cancelled by the Collector giving one month's notice or on the application of the licensee provided that no notice shall be necessary when the license is cancelled by any breach of its conditions

(5) The manufacture of salt and their storage of the salt manufactured shall be carried on in conformity with the conditions of the license and under the supervision of the Salt establishment

(6) The area defined for the purpose of section 10, clause (e) of the Inland Customs Act, 1875, round the place of manufacture and of storage at the Moach Salt-works shall extend to and include the wall and ditch surrounding the said works.

CHAPTER VII.

Control of Salt Works.

94. Salt-works, whether Government or private, are controlled first by placing a guard on them to prevent untaxed salt passing out, secondly by keeping a correct account of the outturn and sales, and thirdly by placing legal obligations on the Shilotris with respect to untaxed salt going out of their factories. General

I Guarding Arrangements.

95 For exercising a real control on the works a [illegible] ed store as at Khara- [illegible] re considered the best [illegible] out The re arrange- [illegible] Bombay is in accordance with the scheme of placing a strong cordon of sentries round each salt-work or group of salt-works Chowkies for two or more men are built on a patrol line drawn round a single salt-work or group of salt-works at convenient distances from one another and generally two

men are appointed to watch each post In places with centralised stores such as at Sanikatta the men on guard in the stores are permanent peons, while the outer guard round the salt works which is required for about six months in the year consists mostly of temporary men No peon is generally expected to do more than 8 hours watch duty and never more than 12 hours in 24 hours Each chowki will have a Khamb Book (F 31) attached to it which will show the number of men appointed to it and the weekly provision day fixed for each In this the visiting Amaldars and Officers will enter under their signature the day and hour of their visit and how they found the sentry

Sentry

96 The sentry must be constantly on the move in his beat and challenge every body crossing the line If the challenge is not answered, the intruder should be arrested, if necessary, with the assistance of comrades In case of assault the sentry can in self defence use force and even a weapon when his own life is in danger (*vide* G R No 177—12 1-03 Appendix E) The sentry on duty should always be in full uniform or else his challenge may not be answered nor his directions obeyed The sentry is not to leave his beat or the patrol path without his superior's orders except when he is pursuing an offender or going in response to a call for aid from his comrade If he happens to be on a route of ingress or egress to the salt-works, he should carefully examine the persons passing out of the salt works without giving them offence and should leave the routes open only for such hours as they are declared open to the public by a notice signed by a responsible officer

Amaldar

97 A group of chowkis will be under the immediate supervision of an Amaldar of the rank of Naik or Havildar and this Amaldar will be generally responsible for the conduct of duties assigned to his men He should see that his men on duty are in uniform and perform their duties punctually and strictly according to the rules The Amaldar should in addition to doing the appointed rounds pay surprise visits to the chowkis in his charge at odd hours and see if the men are on the alert and do their appointed work intelligently He should try to obtain information about smugglers and with the permission of the officer responsible for the guarding arrangements lie in ambush for the raiders The Amaldar will be held responsible for maintaining cleanliness in and around the chowkis in his charge Every Amaldar except the Amaldar or Amaldars at Central Stores or attached to offices is required to keep a diary (F 20) of his work and in it he should state whether he found his men alert or not If

any one is found inalert or slack, he should be reported to the Taluka Officer through his immediate superior

98 In addition to the Naik or Havildar in immediate charge of a group of chowkis there will be a Jamadar with a patrol party responsible for several groups of chowkis He will also visit chowkis and keep the men in charge of them alert But his main work will be that of preventing smuggling by patrolling behind the line He is expected to collect information about intended raids and intercept smugglers with his men He will also keep a diary of his movements except at the Main Stores Kharaghoda and note therein besides the places he may have visited anything of interest such as the observation posts established by smugglers to watch the movements of the sentries the places where the smuggled salt is generally disposed of the *modus operandi* devised by the smugglers, etc In fact the Jamadars are expected to show an intelligent zeal in the detection of crime Jamadar

99 Sazedars and Nakedars especially the latter, Sazedars and Nakedars
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work properly The Sazedar being immediately in charge of one or more salt works must endeavour by every means in his power to prevent the passing out of any untaxed salt, the best way to do this is to see that the men on watch duty perform their work properly No post on the patrol line should be left open even for a few minutes nor the guards withdrawn except to chase and apprehend smugglers

100 The Daroga and the Preventive Inspectors are superior officers who are charged with the duty of seeing that the whole preventive force in the Taluka perform their duties properly As superior officers they are expected to organise parties from the patrol establishments in their charge to intercept and apprehend smugglers and to render possible assistance to the guards on the patrol paths Daroga and Preventive Inspectors

101 The Sarkarkun, as the chief executive officer in the Taluka, is primarily responsible for all the control exercised on the salt works He is responsible for seeing that the arrangements made for guarding them are in perfect working order By moving in his Taluka by day and by night and paying surprise visits to the out posts in his Taluka he must see that the men perform their part of the work properly and by his example he should encourage all to do their utmost to prevent smuggling His movements cannot be controlled by any hard and fast rules, but unless specially exempted he is expected to Sarkarkun

men are appointed to watch each post In places with centralised stores such as at Sanikatta the men on guard in the stores are permanent peons, while the outer guard round the salt-works which is required for about six months in the year consists mostly of temporary men No peon is generally expected to do more than 8 hours watch duty and never more than 12 hours in 24 hours Each chowki will have a Khamb Book (F 31) attached to it which will show the number of men appointed to it and the weekly provision day fixed for each In this the visiting Amaldars and Officers will enter under their signature the day and hour of their visit and how they found the sentry

Sentry

96 The sentry must be constantly on the move in his beat and challenge every body crossing the line If the challenge is not answered, the intruder should be arrested, if necessary, with the assistance of comrades In case of assault the sentry can in self defence use force and even a weapon when his own life is in danger (*vide* G R No 177—12-1-03, Appendix E) The sentry on duty should always be

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98 In addition to the Naik or Havildar in immediate charge of a group of chowkis there will be a Jamadar with a patrol party responsible for several groups of chowkis He will also visit chowkis and keep the men in charge of them alert But his main work will be that of preventing smuggling by patrolling behind the line He is expected to collect information about intended raids and intercept smugglers with his men He will also keep a diary of his movements except at the Main Stores, Kharaghoda and note therein besides the places he may have visited anything of interest such as the observation posts established by smugglers to watch the movements of the centries the places where the smuggled salt is generally dispo ed of, the *modus operandi* devised by the smugglers, etc In fact the Jamadars are expected to show an intelligent zeal in the detection of crime Jamadar

99 Sazedars and Nakedars especially the latter, besides performing other duties assigned to them will devote much time in visiting the chowkis in their charge by day and night and see that the sentries perform their work properly The Sazedar being immediately in charge of one or more salt-works must endeavour by every means in his power to prevent the passing out of any untaxed salt, the best way to do this is to see that the men on watch duty perform their work properly No post on the patrol line should be left open even for a few minutes nor the guards withdrawn except to chase and apprehend smugglers Sazedars and Nakedars

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patrol at night in the salt works in his charge at least once in a week and at those times when the men are likely to be inalert. As a rule, no guard should be withdrawn from his post, but in a case of emergency, when he has a reliable information about an intended raid, the Sarkarkun may weaken a part of the line to strengthen the threatened part. He should see that the chowkis and the surroundings are kept clean and that the men do not leave them except on the appointed day in the week. The men should be taught to be civil to those with whom they come in contact without neglecting any part of their duties. Those of them who appear to have become too friendly or intimate with the villagers should be shifted to a more suitable part of the line. In short, the Taluka officer is expected to know every man in his Taluka and to use him in the task of preventing smuggling to the best possible advantage to the State.

Superintendent.

102. The plan for guarding a salt-work or group of salt works will be thought out in consultation with the local officers by the Superintendent and arrangements to carry it out will be made by him. The fixing of hours of duty for each man and the number of rounds which the Naiks, Havildars, Jamadars, Sazedars, Nakedars and other supervising officers should make, the appointments of routes by which people should have ingress and egress from salt works and the selection of men for this work will all rest with the Superintendent, and during his tour he will carefully see whether the *arrangements are in* proper working order in all their parts. Any defects that he may see in them should be set right immediately. By scrutinising the diaries of officers he will see that the rounds made by them vary from day to day in point of time and that an effort is made by them to exercise real vigilance over the guarding establishment. For details *vide* Commissioner's No. 2406 of 15-3-88.

Deputy Commissioner.

103. The Deputy Commissioner during his visits will personally examine the arrangements made for guard*ing salt works and will satisfy himself that they are effi*cient enough to prevent untaxed salt passing out of them.

Fishing in Salt works.

104. (1) Unless and until the concession is abused, fishing in all the sea salt-works may be permitted between 7 p. m. and 5 a. m.

(2) Government contractors of salt-works are not to be permitted to erect huts within salt-works for the fishermen fishing in those works to live in.

(Collector of S. R. No. 4059—30-8-09 and 2119—9-10-93.)

3 Persons entering and leaving salt-works for and after fishing therein should be searched

(Collector of S. R No 3050—23 5 99)

II *Control on the Manufacture and Sale of Salt by systematic accounts*

105 The system of control by accounts varies according to the condition of the locality and the method of m [illegible] ping of l [illegible] in the se [illegible] ermitted before the salt is taken to the Central Stores and credited to the Store account As Agarias have to be paid the cost price on the quantity delivered in the Stores as many Agarias' accounts as the number of pans worked in a year have to be kept by the Inspector in charge of the salt works At the end of the storage work the accounts of the Inspector, Pritchard Salt-Works, are compared and checked with those kept by the Manager, Main Stores, in his office — Kharaghoda Accounts

106 The accounts begin with the permission chit issued to the Agaria by the Inspector Pritchard Salt-works The chits, as they are issued, are entered in a Register Each Agaria is paid an advance of Rs 20 in January and Rs 10 in March to meet the expenses of manufacture (G O R D No 1787 of 21 2 19) and his personal account begins with the first advance Monies paid to Agarias from time to time are entered in their respective pay sheets and their signatures are taken in receipt-book in token of the receipt of the amount When salt is ready for conveyance to the Stores railway trucks are shunted to the siding nearest to the pans and the loading is done by the Agaria at his own expense Latterly owing to the rise in wages the expenses of loading which now stand at 10 and 14 annas per truck according to the size of the truck, are shared between the Government and the Agaria in the proportion of 7 3 and 9 5 The whole amount is first paid by Government and subsequently the Agaria's share is recovered from him at the time of the payment of cost price by a debit entry in his accounts and pay sheet When salt is being loaded into the trucks, the Inspector gives the Agaria the numbers of trucks filled with his salt and enters these numbers in the Register against that man's name — Agarias Accounts

107 The trucks are carried to the Store where the Superintendent will arrange to have a sufficient number of them selected for weighment on the weigh bridge to obtain a good average The weight of salt in truck is — Main Store Accounts

then calculated and credited to the account of the Agaria, whose salt it contained The Manager at the Main Stores maintains two registers, one for all trucks received at the Stores and the other of trucks received for each pan with the name of Agaria, to whom the produce belongs In the Stores there are closed stores, open stores and heaps in the open The salt put in the closed stores forms one heap, that in the open stores another and the heap or heaps made in the open are numbered separately and Government accounts are kept separately for each of these heaps The total of daily credits in these accounts are carried from day to day to the Register of Stock accounts and the balance held in stock is struck after deducting the daily issues debited in this Register

Payment of cost price and Reward money.

108. After the storage operations are completed, the net quantity of salt delivered into the stores by each Agaria is ascertained and he is given credit in his personal account at the rate of 2 annas per maund on the net quantity. This is paid in July after recovering all items debited to his accounts

Exemption for Agarias from payment of taxes to the Desai of Patri.

109. All persons employed in the Kharaghoda salt-works are, under the following Government Notification, exempted from payment of taxes to the Desai of Patri —

Revenue Department.

Bombay Castle, 23rd June 1876

In exercise of the power conferred by Act XX of 1839, the Governor-in-Council of Bombay is pleased to prohibit the levy by or on behalf of the Desai of Patri of *Koli vero* and of any other item of revenue under any denomination whatever from any person or persons employed in the present Government salt-works at Kharaghoda, or in any such works which may be hereafter established by Government within or near the limits of the said Desai's village of Patri.

Issue of Kharaghoda Salt.

Payment of duty and other charges where and how to be made.

110. Salt from the Main Stores can be purchased by paying the amount of duty and other charges either to the Manager, Main Stores, Kharaghoda, the Chief Account Office, Bombay, the Sarkarkun's Office, Broach, or at Treasuries and Sub-treasuries in the United Provinces of Agra and Oudh, in the Central Provinces,

Central India, and Rajputana or the Huzur Treasury, Ahmedabad It can also be obtained by making similar payments at the marginally noted stations on the Indian Midland Railway Duty and other charges on Baragra salt are to be paid at the Main stores in cash, but the Government Salt Agents may pay them by a cheque on the Bank of Bombay, Ahmedabad The Chief Account Officer, Bombay, receives cash payments for duty and other charges on

Jhansi Agra Section—		
Dholpur	Morar Road	Datia
Jhansi Manikpur Section—		
Attara	Bela Tal	Harpalpur
B jola Sikhi Siwania Section—		
Labna	Taltahat	Bina
Pamora	Salamatpur	Basoda
Bhilsa		
Bhopal Itarsi Section—		
Dip	Hirania	Bhopal
Cawnpore-Jhansi Section—		
Malasa	Pakhrayan	Ait
Punch	Chirgaon	
Saugor Branch—		
Jeruwa Khera		
Bhopal Ujjain Section—		
Shujalpur	Berchha	
Bina Guna Section—		
Pachar	Guna	
Guna Baran Section—		
Ruthiai	Chabra	Salpura
Atru	Baran	
Gwalior Light Railway—		
Sipri	Sabalgarh	

Baragra salt and gives a cash receipt to the payer at the same time sending its duplicate copy by post to the Manager, Main Stores, Kharaghoda He also issues credit orders on the Manager, if Government Promissory Notes, or Port Trust or Municipal Debenture Bonds of the market value of an amount sufficient to cover duty and other charges are deposited and a credit bond (*vide* P) signed before him This credit bond has to be redeemed within 60 days, the securities lodged are then returned or used for a fresh credit bond In these credit transactions the depositor is given a delivery order (F. 57) on the Manager for the issue of Salt of the value of the bond and duplicate copy of the same is despatched to the Manager by post

111 In the case of these payments the trader has to apply to the manager for permits tendering therewith the cash receipt or the credit delivery order, to remove salt of the quantity for which he has paid duty and other charges In the case of payment to be made at Ahmedabad and Broach and Treasuries outside the Presidency or at stations on the Indian Midland Railway the trader must present an Indent in duplicate for salt Treasuries and for other Treasuries and stations with the amount to be paid and obtain a receipt for it The Treasury Officer or the Station Master, as the case may be, will complete the same and transmit it to the Manager for compliance The latter officer will then prepare permit and despatch salt to the station named in the Issues of permits

Indent on an invoice freight unpaid and despatch the invoice by registered post to the consignee The other charges include selling price, sewing and bagging charges The trader can, however, send his own bags to the Manager instead of paying for them In attending to the Indents and applications priority is given to such as are made by or on behalf of Government, or by any Local Authority or by any Government Salt Agent and all others will be complied with according to the date of receipt (Salt Rule 14) Applications for permits for the removal of Kharaghoda salt are exempt from stamp duty

Salt Rule 13 (2) (a) and (b)

Weighments.

112 Permits are then prepared and issued in the names of Weigh Clerks, who are to weigh the salt The salt is weighed out bag by bag separately after ascertaining the weight of empties and striking the average weight per bag The bags are stacked in separate lots one for each waggon and the particulars are entered in the Weigh-Book The Manager or his Assistants test the consignments ... bags and pass them after ... the Weigh-Books The ... led into waggons and counted again by an Assistant Manager and, if found correct, the openings of the covered waggons are closed and sealed in the presence of that officer Permits thus completed are returned to the trader or the Manager as the case may be Permits taken out by the Manager on indents from outside are handed over to the Station Master to go with the consignments

Salt Account

113 The accounts of the salt heaps are written up from the Weigh Book and the stock account for the day from the heap register Generally permits are issued against a heap previously opened for issuing salt, but during the time the storage operations are in progress, salt arriving from pans is issued after taking it into the stock account After a heap is cleared, the debit entries against it are added up and the total loss or gain up to 2 per cent is written off with the Superintendent's and above that *with the Deputy Commissioner's sanction and thereafter* the final accounts are adjusted

Sea Salt

Control on manufacture by a license.

114 *In the Sea salt-works round Bombay* and in other places the first condition under which salt is allowed ... hing to open pans ... of Salt Revenue ... area intended to be used for that purpose In the license (F. 94) the boundaries of the piece of land comprising a salt-work are set forth and the licensee is allowed to manufacture salt

on certain conditions, one of which is that he will make no alterations in the work or sell, mortgage or lease it to others without the sanction of the Collector A licensed salt-work is surveyed and mapped at the expense of the licensee and the Deputy Commissioner, the Superintendent and the Taluka Officer each keeps one copy of the map in their offices These maps are corrected or redrawn when alterations in the salt-work are sanctioned. Each year, before commencing the manufacture of salt, the licensee must produce his licence before the Sarkarkun and that officer, before permitting the manufacture of salt, will satisfy himself that no unauthorised alterations are made in it.

Monthly pahani by Sazedar and the verification of the Land Register by the Sarkarkun.

115. The Sazedar in charge of the salt-work will count pans and note in the Land Register what pans are cultivated and what are not and submit a monthly report of the same to the Sarkarkun The Sarkarkun will keep a note accordingly in the Land Register (F 9) maintained in his office and will at least once in the season count all pans in the salt-works in his Taluka and verify his records He will prohibit the recultivation of the pans which have remained fallow successively for three years (Section 17 (2)), unless the Shilotri has been permitted by the Deputy Commissioner to recultivate them The salt produced in the work must be stored in the place appointed for the purpose and this storage platform cannot be extended, either permanently or temporarily, without the sanction of the Deputy Commissioner

Destruction of refuse salt

116 Refuse salt not brought to the storage platform can be destroyed by the Shilotri within the precincts of the salt-works But he can neither sell nor destroy salt brought to account without the sanction of a Salt Revenue Officer The Sarkarkun permits the sale of salt on permits, while permission of the Superintendent of the Sub Division is necessary for salt up to 5,000 maunds and of the Deputy Commissioner for salt above 5,000 maunds before that brought to account can be destroyed and even then it must be destroyed in the presence of the Sarkarkun who will pass an endorsement to that effect in the Stock Account (F 102)

Salt Accounts in the Saza

117 During the manufacturing season sale of new salt is permitted only to places beyond 10 miles from a salt-work and before the salt is heaped and taken into account, the rule being to credit to the account of the salt work the actual quantity weighed out on permits [illegible] ly from Febru- [illegible] the extent it [illegible] ad brought to account at the end of the manufacturing season For the

purposes of the salt accounts the year begins with the 1st of July The salt works in a Taluka are sub-divided into groups called Sazas and the Salt Revenue Officer in charge of each of such group, called Sazedar, is responsible for the salt accounts and administration of salt works in the Saza The accounts are kept separate for each salt-work and in the names of as many Shilotris as there may be in a salt-work The Shilotris in a salt-work are given a distinguishing number in the Register (F 101) and heaps belonging to each are given separate serial numbers below the distinguishing number and entered in Form 104 Number boards with painted numbers are to be supplied for this purpo e and fixed in their position by the Shilotri

Measurement of heaps

118 The Sazedar estimates the contents of the heaps one by one by measurement (Circumference² × Altitude × 7 and the whole divided by 264) which gives the cubical contents of the heaps and enters it in his Measurement Book (F 103) Trial heaps are then selected generally one for each grade of crystals and the salt contained is weighed out on a steel yard scale The net weight thus ascertained is divided by *the figure representing the cubical* contents of that heap and the average weight per cubic foot is deduced and on this ratio the contents of all other heaps in the salt work are ascertained The Sarkarkun with the assistance of other officers such as Daroga, will check 10 per cent of these measurements and then give orders to credit the heaps to the account In order to get a correct estimate, care should be taken to see that the heaps are perfectly conical and symetrical Thus all salt remaining un old at the close of the manufacturing season is brought to account on the 30th of June and the heaps old and new are carried to the accounts of the new year on the 1st of July and the balance of new and old salt together reported to the Deputy Commissioner The total of daily sales of new salt added to the salt carried to the new year's accounts gives the net produce of the Agar for that season The measurement books are then scrutinised by the Sarkarkun and returned to the Sazedar with his remarks All old salt remaining in balance on the 30th June is carried to the new year's books without measurement or fresh estimates

Loss by rain and theft

119 In the monsoon months loss by rain is ascertained once every month and entered in the Register of Measurement of Heaps and loss If the loss in a heap be ' by a committee - If more, it has Daroga in Committee with the Sazedar Loss by smuggling is to be

estimated in all cases by the Sazedar and the Sarkarkun or the Daroga.

120 Permits received by the Sazedar for weighment are first entered in the Daily Accounts, Form I (F 100) If the salt to be issued be new, then the sales as per permits are to be shown in monthly accounts of new stock, Form II (F 101) and if from the old stock, in Form III (F 102) The Sazedar has daily to submit an extract from his stock accounts to the Sarkarkun for comparison with the books in that office For detailed instructions on Saza accounts see Appendix F Weighment

Issue of Salt

(SECTIONS 29 & 30)

121 Salt cannot be issued from the store or salt-work unless covered by a permit to be granted by a Salt Revenue Officer authorised in this behalf A trader, therefore, wishing to remove salt must apply for it in the form prescribed (F 103) and tender with his application either cash or a cash or credit delivery order issued to him by the Chief Account Officer, Bombay Duty on salt to be removed by rail or sea from salt-works near Bombay i e, Bassein, Rai, Trombay, Bhandup, Dadar, Belapur, Shewa, Uran and Karanja Talukas must be paid into the Chief Account Office, Bombay, either in cash or by executing credit bonds, as described in para 110 above, and on that removed for local consumption in the Taluka Treasury from which salt is to be removed Ground rent at the prevailing maundage rate must be prepaid in the Taluka Treasury Duty and other charges on salt to be removed from Government salt-works at Dharasna can be paid either in the Sarkarkun's Treasury at Dharasna or in the Treasuries of the Sarkarkuns, Surat and Broach In all other cases payment on account of duty and other charges must be made in the Taluka Treasuries from which salt is to be removed Pen traders have, however, the option of making payments in that Taluka Treasury or in the Chief Account Office, Bombay After the claims on account of duty and other charges (ground rent at maundage rate) are satisfied, the application will be registered in the Taluka Register No I (F 16) and will be signed by the shroff in token of receiving duty and other charges and passed on to the Permit Writer

Payment of duty and other charges where and how to be made

Dharasna Salt works

122 Permits will be prepared strictly according to the application and signed by the officer authorised to issue them or in his absence by an officer holding charge of that office All permits to be issued for weighment on the day are entered in a Register called "*Bhagnond*" and Issue of permits

assigned to the Weigh Clerks by name They are then handed to the traders who applied for them and any corrections to be made in them thereafter are to be charged amendment fees under Rule 29 of the Salt Rules, if the amendment is necessitated through the carelessness of the trader or is for his convenience The permit is taken to the Weigh Clerk and then to the Sazedar from whose Sazi the salt is to be removed and the latter officer after entering it in Form No I (F 100) will return it to the Weigh Clerk and at the same time direct him from what heap the salt is to be issued The Weigh Clerks are not to issue salt from a second heap until a broken heap is cleared except with the written permission of the Sarkarkun

Rules for opening of salt heaps

123 The following rules are issued for the guidance of officers of the Salt Department in the matter of opening salt heaps —

(1) For the purpose of these rules a platform should be considered the length of platforms under the charge one sentry Thus an Agar with two chowkis and two sentries would be considered to have two platforms

(2) In Agars, where Calcutta salt is stored and [illegible] ach Shilotri and [illegible] stored and *sold*, [illegible] Shilotri may be opened at the same time on each platform and one of such heaps must be cleared before a further heap can be opened It must be understood that five heaps are the maximum number which may be opened at a time, and the maximum number should only be allowed when the Sarkarkun is satisfied that it is necessary

(3) When weighments under two or more permits are carried on simultaneously on the same platform the Sarkarkun may allow one extra heap of salt to be opened for each additional permit But this should only be permitted when necessary and care should be taken that this concession is not used to evade the purpose of these rules by taking out several permits at a time merely for the purpose of getting more heaps opened

(Collector of S R No 240—16-1-01.)

NOTE—The above rule is not applicable to Dharasna

(Collector of S R No 582—30-1-01)

Weighment

124 (1) Before commencing weighment the Weigh Clerk should see that the trader and the Shilotri or their

authorised Agents are present. He will then enter the permit in his Weigh Book (F. 107). The scales must then be tested by all three with the maund weight and the bags counted and numbered. Any extra bags found, should be sent out before weighment begins The tare of the bags should then be ascertained and the average per bag struck and entered in the Weigh Book. The copper basket used for weighing out salt should be tested to see that i[illegible] pass and then [illegible] n by the Sazed [illegible] maunds— the first for bags of 1 and 2 maunds, the second for bags of 2½ maunds and the third for bags of 1½ and 3 maunds After every hundred baskets are weighed out, the scales should be tested as before and, if found correct, the weighment should be continued The trader and the Shilotri are equally responsible with the Government weighing establishment for the correctness of weighment, and, therefore, all three should be careful that excess salt is not weighed out When the heap, from which salt was weighed out, is cleared, the weigh clerk should leave the scale, show in his Weigh Book the exact quantity weighed out from it and then write "cleared" against it. He should then enter the number of the next heap to be taken in hand and thereafter start to weigh out salt The com- [illegible] hen the [illegible] in the [illegible] nber of maunds weighed out and the estimated quantity of salt left in the heap This estimate, however, need not be made, if more salt from the same heap is to be weighed out under a separate permit the same day After finish [illegible] be asked [illegible] weighment, [illegible] signature [illegible] l, if found correct, allowed to l [illegible] a cart. When the [illegible] again be counted by [illegible] the third and seconc [illegible] and signed, the third returned to the trader and the second to the Sazedar. The Weigh Clerk will keep a Note Book and therein he will show the permits weighed by him and the number of heaps from which the salt was weighed out If at any time before or after loading he finds an excess bag in his count, the Weigh Clerk will detain the consignment and report the matter to the Sarkarkun for orders and that officer will make inquiry and, if satisfied that there was no fraud intended, will allow the salt to be put back in the heap from which it was taken. Otherwise

a case will be made out against the trader and submitted to the Superintendent for orders Similarly, if the tare of bags or the number of salt heap be wrongly entered in the Weigh Book, the Weigh Clerk will stop the weighment and send for an officer, if there be any nearby, or the Sazedar and report to him the mistake committed The Officer or the Sazedar will allow the necessary correction to be made and pass an endorsement to that effect in the Weigh Book Permits not weighed out on the day will be returned by the Weigh Clerk to the Saza office with reasons for his failure to attend to them No salt can be weighed out after sunset, weighment on hand not finished by that time should be stopped at sunset and the Weigh Clerk in such cases remain for the night in the salt work with the completed bags, lest salt should be added in them in his absence When a large consignment is being weighed out, the Weigh Clerk will allow, after counting the completed bags in lots of 25, 50 or 100, to be loaded in the vessel

Postponement of weighment by Weigh Clerks

(2) The Weigh Clerks may refuse to commence weighment until a sufficient number of hamals be ready to do the work and until the carts or vessels needed for transport of the salt be ready to receive the salt and return the permits with his report to the Sazedar

(Commissioner's No 1956—9-4 92)

Testing salt weighments by Sazedars

125 The Sazedar is equally responsible for seeing that salt in excess of the permitted quantity should not go out and that salt is issued from the particular heap or heaps directed by him, he should, therefore, go round his charge and test salt bags and the weight of empties, if possible, at all the scales working in his Saza

Testing salt weighments by Sarkarkuns and other officers

126 The Sarkarkun should, likewise, visit as many salt-works as possible and take a test weighment at each scale of salt bags and empties to see that the work is going on according to the rules If he finds excess weight of salt in the completed bags, but not more than 5 per cent [illegible] of weigh- [illegible] nd reduced [illegible] some are near the place of weighment, he will inform the Preventive Officer of the excess he found in the bags he had tested If the excess found in bag be more than 5 per cent, he will hold enquiry as in a salt case and report the matter to the Superintendent for orders The Sarkarkun will also count bags in vessels lying in salt works and if he finds any excess bag in them, he will have the consignment landed either in the salt-work or at the nearest Preventive Station on the vessel's route whichever may

be convenient to the trader and hold inquiries as in a salt case. The Daroga and the Nakedar will also during their daily rounds visit scales and test the weighed out bags.

Periodical test of scales and weights and copper baskets with standard maund weight

127. The Sarkarkun will test bi-monthly all the scales and weights in his Taluka with the Standard maund weight supplied to him and will issue for weighment only such of them as are found to be correct. The copper baskets used for weighing salt should be tested every six months and a pass showing its weight should be issued. A register of such baskets should be maintained and the number and weight inscribed on each.

Minimum quantity to be issued on permits and other restrictions

128. Removal of salt from salt-works in quantity of less than one Indian maund is not permitted. Conveyance of two consignments of the same weight and number of bags in one vessel is not permitted unless there is a distinguishing letter mark on the bags of one consignment. Similarly more than one permit for the same quantity and number of bags from one and the same salt-work is not to be issued to one and the same person on the same day.

Common permit for salt required by more than one person

129. More than one person can take out a common permit in the name of one of them on presenting an application giving the names of the persons requiring the salt.

(C. A. O. No. 59 of 19-5-1896.)

Opening two permit books concurrently

130. To avoid delay and inconvenience to traders, two permit books may, with the previous sanction of the Superintendent, be kept open at places where a large number of permits is issued every day.

(Collector of S. R. No. 41—20-1-75.)

Prohibition against issuing salt for the same permit from two different Sazas or Salt-works.

131. Issue of salt from two different Sazas or from [illegible] e Saza to satisfy one [illegible] In exceptional cases [illegible] o be recorded on the [illegible] for the same permit from two different salt-works in the same Saza.

(Collector of S. R. No. 9315—28-10-08.)

Protection of salt from floods and rains

132. The Sazedar is responsible for seeing that all salt brought to account is well protected from rains and floods. If he finds any heap not thatched at all or not properly thatched or that a bund has broken, he will report the matter to the Sarkarkun and that officer will im[illegible]
If [illegible]
ku [illegible]
su[illegible] expenses do not exceed Rs. 50, with the previous

sanction of the Superintendent; if they exceed Rs. 50, the sanction of the Deputy Commissioner is necessary for their recovery

Transport of salt by carts within the salt works after dark not permitted

133 Consignments weighed out in salt-works must be removed direct to the Preventive Station and in the manner specified in the permit In the Dadar Taluka consignments on their way to the Preventive Station, if overtaken by night, will be detained at the appointed stands in the salt-works and allowed to proceed the next morning

Check weighments at Preventive Stations.

134. At Preventive Stations, whether situated on land or on a floating barge, the permits covering the consignments should at once be entered in the Tipkharda (F. 108), the time of their arrival being shown in the Register and on the top of the permit The Preventive Officer or any other Officer authorised in this behalf will then count the bags and, if they correspond with the number entered in the permit, the Preventive Officer will in the first instance select and mark 15 per cent of the bags for his test weighment The bags of each consignment should be stacked separately and the consignments should be tested one by one in the order of their arrival. The Preventive Officer will sit at the scale and read the weight of the tier of the bags placed on it An Amaldar or a peon will call out the number of a bag as it is placed on the scale, while a clerk will enter it and the weight of each tier in the Tipkharda. The Preventive Officer will keep a note book and enter in it the number of bags weighed out from each consignment and their weight When the bags selected have all been weighed out, the total net weight of the consignment will be worked out separately by the two and if the result of this test shows that the consignment is deficient in weight or that there is an excess of not more than one per cent of the permitted quantity, the Preventive Officer shall pass the consignment and return to the trader the permit duly endorsed and signed. If the consignment shows an excess of *more than 1 per cent , but not more than 2½ per cent* and the trader accepts the weight, the Preventive Officer should levy duty at the rate then prevailing and ground rent at the maundage rate on the whole excess and pass the consignment. The excess discovered and the amount of duty and other charges recovered should be shown in the permit before it is returned to the trader. If the excess happens to be between 2½ and 5 per cent. and the trader accepts it, then duty should be charged at double the ordinary rate and the other charges at the prevailing rate and the consignment passed as above. If the excess found by the percentage weighment be not acceptable to

the trader, then the whole consignment should be re-weighed and duty charged on the net excess as above, *i. e.*, at single rate, if the excess is not more than 2½ per cent. and at double this rate if it is between 2½ and 5 per cent. If the variations between the weight of one tier of bags and another from the same consignment be large, the Preventive Officer will further select a 10 per cent of bags and satisfy himse[illegible] is not more than [illegible] on account of suc[illegible] centage weighment giving the true weight of the consignment, he will reweigh the whole and then charges duty on the actual excess, if any As in salt-works so at the Preventive Stations it is necessary to test the correctness of the scale in the presence of the trader before each consignment is taken in hand for test weighment If the Preventive Officer during his count finds an excess bag or bags in any consignment or if during his test weighment he discovers an excess over 5 per cent., he will stop the work and proceed with the case, as if it were contraband salt. In such a contingency he will, if the bags be in a [illegible] forthwith on the wharf or [illegible], and proceed to count or [illegible] of the trader, the Weigh Clerk who weighed it in the salt work and the Sarkarkun of the Taluka and record the result of the count or re-weighment in the form of a panchnama He will then record the statements of the witnesses on behalf of the prosecution, the plea put forward by the accused and any evidence that he may have to adduce The consignment, together with the conveyance used for it, will be detained and the whole proceedings submitted through the Sarkarkun of the Taluka to the Superintendent of the Sub-Divisi[illegible] or bag [illegible] the ex[illegible] not suspected, they will be disposed of with a nominal fine

135. At smaller routes, by which salt is taken out of the salt-works, Nakas are established and the procedure adopted at them for passing consignments of salt will be the same as at Preventive Stations *Check weighment at Nakas*

136. In the case of salt intended for transhipment into steamers or square rigged vessels lying in the Bombay Harbour and on which wastage allowance is allowed, as stated in para. 137 below, the Preventive Officer passing the consignments will note on the permits or on the attached slip— *Salt to be transhipped into steamers, etc*

(*a*) the number of bags weighed by him,

(b) the allowance made for tare,

(c) the actual deficiency or excess discovered

(d) the consequent deficiency or excess on the whole consignment, and

(e) the average deficiency or excess per bag

Wastage allowance on export by steamers and square rigged vessels

137 In the case of shipments to Calcutta, Mangalore and other ports on the Malabar coast by steamers or square rigged vessels a wastage allowance of 5 per cent is allowed on the following conditions and drawback allowed to that extent on the amount of duty paid —

(a) That not less than 10 per cent of salt bags are weighed by the Preventive Officer of the Bombay Custom House as they pass over the exporting vessel's side and the Collector of Customs grants a certificate showing the quantity of salt actually put into the vessel, and

(b) that applications for export by steamers or square rigged vessels are made to and sanctioned by the Chief Account Officer, Bombay On presentation of the certificate from the Collector of Customs, the Chief Account Officer, who alone can order such exports, allows drawback at 5 per cent on the amount as per permits less deficiency discovered in the Bombay Custom House, *vide* rules printed on p

Second test.

138 Salt, which after passing through a Preventive Station is carried by a route bordering on a salt-work, has to be retested at the end of such salt-work, and for this reason all consignments of salt from Uran, Shewa, Belapur and Trombay carried to up-country districts *via* Thana are retested at the Chendni Bandar Preventive Station and the procedure of test weighment there is the same as at other Preventive Stations, but the number of bags tested is only 10 per cent

Partition Permits

139 Under section 34 (4) of the Bombay Salt Act, II of 1890, it is necessary that salt covered by a permit under section 28 must be taken to its destination within the period mentioned in the same This rule, however, causes much inconvenience and loss to traders who supply salt to up-country districts It has, therefore, been decided that salt passing through Bhayndar and Thana Preventive Stations, which the traders may wish to divert to places other than those for which it may have been originally intended, should in the first instance be destined for Bhayndar or Thana and after the consignments have been tested and passed, the trader should apply to the Preventive Officer for partition permits (F 109) for each consignment that he may wish to subdivide the original consignment into giving the number of

[illegible] natched to each place [illegible] It the particulars [illegible] tally in all respects [illegible] ive Officer will issue [illegible] ibers on the original permits to be filed in his office He will also maintain a register of such partition permits and at the end of the month furnish an extract therefrom to each of the Sarkarkuns in respect of the permits pertaining to their Talukas These partition permits should invariably be attached to the Railway invoices and travel with the salt Amendments in these permits will be required to be applied and paid for under Rule 29 of the Salt Rules

140. In order that the observance of the rule prohibiting the sale of new salt in the vicinity of salt-works [illegible] evaded, it [illegible] be issued [illegible] ed till the manufacturing season is over, to the salt licensees on partition permits from the Chendni Preventive Station. New salt not to be issued to salt licensees

(Deputy Collector of Salt Revenue, No 7738 of 26th August 1900.)

141. Salt carried by sea to coast ports in the Bombay Presidency, though it may have once before passed through a Preventive Station, is reweighed *in toto* at the port of import and duty is charged on the excess over 1 per cent Reweighment at coast ports

142. A Customs Collector at any port may on sufficient grounds allow change of destination and landing of salt at a port other than that entered in the permit and communicate the change to the Customs Collector of the port of export and to the Sarkarkun who issued the permit Officer, not lower in rank than a Sarkarkun, can allow a salt consignment to be landed short of its destination or beyond it and shall likewise send an intimation of the change to the Customs Collector of the port of export and the officer who issued the permit Power of diverting salt consignment arriving at intermediate ports

143 In this case the Wanjara will apply to the Sarkarkun for a permit without filling in the column of duty to be paid and quantity of salt to be removed The Sarkarkun will forward this application to the Sazedar with an order to weigh the sacks before and after filling them with salt The Sazedar after doing the needful will fill up the blank columns and report the net and gross weight of the bags The Sarkarkun will then reweigh them all and after deducting the tare from the gross weight charge duty on and issue a permit for the net quantity. Such consignments are not tested again at a Preventive Station Removal of salt by pack bullocks

Nominal duty paid salt

144. (1) The nominal duty-paid salt despatched to the Native States of Cochin and Travancore is an untaxed salt and being covered by permits issued by a Salt Revenue Officer, does not come under the operations of the Transport of Salt Act (XVI of 1879) There is, therefore, a great possibility of this salt being clandestinely landed at coast ports For this reason the trader, who applies for a permit to remove nominal duty-paid salt, is required to subscribe to a condition that except for unavoidable circumstances he will take the salt direct to its port of destination without touching at any intermediate port and permits are issued with the addition of this condition

Procedure with regard to nominal duty paid salt consignments arriving at intermediate port

(2) If, therefore, on account of storm or damage to the ship a vessel laden with such salt enters any of the ports in the Bombay Presidency, it will be detained and the Sarkarkun of the Taluka will count the bags and test the weight of the consignment by reweighment of not exceeding 10 per cent. of the bags If he finds that the same is in tact, he will release the vessel and the goods with the permission of the Superintendent If on the other hand the bags do not correspond to the number and weight entered in the permit, he will institute inquiries as in a salt case and ascertain if the master of the ship is able to explain satisfactorily the discrepancy and submit the papers to the Superintendent with his opinion If the Superintendent is satisfied that the discrepancy is due to causes over which the master of the vessel had no control, he may order the release of the vessel and cargo on receipt of a small amount as deposit against any penalty that the Deputy Commissioner may impose and submit the papers to that officer with his recommendations If the Deputy Commissioner is likewise satisfied that no fraud has been perpetrated and that the master has satisfactorily explained the discrepancy, he will order the release of the vessel with its cargo and the return of the deposit If on the other hand he finds that the discrepancy in the cargo has not been satisfactorily explained, the salt will be held to be contraband and dealt with under sections 50 and 52 of the *Bombay Salt Act, II of* 1890

Importation of Goa salt by sea

145 (1) Under Government Notification, Revenue Department, No [illegible] salt from any [illegible] Bombay Presi[illegible] salt in excess of the quantity allowed by the Transport of Salt Act found in a vessel arriving from Goa should be destroyed if the master of the vessel openly declares its existence If not, it should be treated as contraband salt and the proceedings submitted to the Superintendent

for orders. Duty should be levied on salt which the master is permitted by law to retain importation by land of salt from Daman is prohibited under G. of I., F. and C. Department, No. 475—S. R. of 25-1-95.

Prohibition against the importation of salt at certain places

(2) Under section 24, clause 1 of Act VII of 1873, the landing or importation by sea of salt at any port or place in the districts of Surat, Broach, Kaira and Ahmedabad is prohibited.

(G. N. dated 30-11-74, B. G. G., Pt. I, p 1042.)

(3) Import of salt by sea at Bhivandi is prohibited.

(G. N. No. 6955 of 27-12-79, B. G. G., Pt. I, p. 2 of 1880.)

(4) Importation of salt by sea at Kalyan is prohibited.

(G. N. No. 4805 of 27-6-83, B. G. G., Pt. I, p. 449)

Importation of salt from foreign countries beyond India

146. Importation of salt by sea from other foreign countries beyond India is permitted, if it is brought in by a vessel of not less than 300 tons burthen. In such cases the importer will put in Duty Bill at the Custom House and duty will be charged on the actual quantity ascertained by weighment *in toto*.

Sweepings of salt on board ship and from Warehouses will be destroyed in the presence of the Customs Officer without payment of duty.

(G. O., R. D., No. 15067—23-12-19.)

Import of Goa salt by land

147. Import of Goa salt by land routes *via* Castle Rock, Dodamarg, Talewadi, Diggi and Majali is allowed (G. of I. No. 1437—S R of 26-3-95, p 415 of the B G G., Pt. I), and the procedure of levying duty and passing it at those places is summarised below.

At Castle Rock

148. At Castle Rock the M. and S. M Railway Company act as Agents for the importers and get the salt consignments passed through for them. On the arrival of the goods train at the Castle Rock Station, all the waggons are first sealed by this Department and the Number Taker under the Senior Inspector takes down the num[illegible] e load and gives them to [illegible] office) to be entered in [illegible] e waggons containing salt are then shunted to the Weighing Shed near the Customs Manager's office The import application is then presented [illegible] n Master (F. 84) o[illegible] cation is entered in [illegible] 86) and the Regist[illegible] plication The application is then handed over to the clerk who

attends to the weighment of the goods entered therein. It is the duty of the clerk to see whether the waggon, to which the application relates, is in the shed and to check *the number of packages entered on the label affixed to* waggon by the Railway Company, with the application. If the number agrees, he opens the waggon with the permission of the supervising officer in the presence of the Railway Company's representative. The contents are then brought on to the platform scale, counted and weighed under the supervision of the officer and the weight is entered in the application The supervising officer and the Railway Company's agent affix their signatures to the [illegible] , *remark thereon as* [illegible] or otherwise. The [illegible] rk to the Customs [illegible] luty. Duty is then calculated on the consignment and entered in the column provided for the purpose in the application, which is then forwarded to the Station Master for payment. The Station Master issues a cheque for the amount on the Chief Auditor and Accountant, M and S M Railway, Raya- [illegible] purpose (F 19) and a receipt and permit in Form (F. 8[illegible]) is issued to the Station Master with the remark that "the duty has been paid by the M. and S M. Railway Company on behalf of the importer." The Station Master presents this receipt and permit to the Senior Inspector, who either himself or through one of his Assistants examines the contents of the waggon and checks them with the receipt and permit, and if found to agree, gets the waggon closed, sealed and labelled in his presence. A release order for all passed waggons is handed over to the Station Master, who then arranges to make up a train of the waggons passed and to take it to the Station for despatch. [illegible] ten off the Train Register [illegible] he counterfoil of *the Relea*[illegible] *clerk concerned* hands over a list of all waggons released by the Inspector to the Number Taker, who checks the numbers on the waggons forming the train and, if found to agree, allows the train to pass

Disposal of Cheques received from the Station Master

(2) The cheques presented by the Station Master to the Customs Manager are collected from day to day and at the close of the account-month are sent to the Accountant General, together with a statement from the Customs Manager showing the heads, to which the amount should be credited. A statement from the Station Master showing the consecutive number of the cheques and the amount of

each cheque accompanies the statement sent by the Customs Manager. The Accountant General then makes the necessary adjustment in his books and intimates the fact to the Customs Manager, upon which the latter makes the necessary entries of credit and debit in his Cash Books.

(2) If ... less than ... the clerk ... the con- ... Customs ... endment ... Master — Procedure with respect to short or excess bags.

If excess bag or bags are found, the whole consignment is detained pending orders from the adjudicating officer (the Superintendent or the Deputy Commissioner according to the value of the consignment) who may either confiscate and order the sale of the whole consignment or redeem the same on payment of a fine and duty

149. At other Land Customs stations on the Goa Frontier the importer presents an import application for the quantity of salt imported by him (F. 84) and then the officer in charge of the Station weighs it on a platform or steel-yard scale according to the number and nature of bags Bags of uniform weight will be weighed on a platform scale and pack bullock sacks singly on steel-yard scales The Chief Officer in charge of the Station will sit at the scale and read the weight, while a clerk will — Procedure at other Land Customs Stations

If they are not of uniform weight, the tare will be ascertained by emptying and weighing one of the bags The importer will then pay duty on the net ascertained weight and obtain a receipt for the same The application will then be entered in Register II (F. 17) and filed The man on duty ... e numbers corre-po ... them to proceed

... Frontier are perm ... salt sufficient for ... per diem — Quantity of salt allowed for travellers

(Collector of S R. No. 2518—14-12-93 and No 3082—11-7-98.)

151. Excise duty shall be levied on the actual quantity of salt taken on board vessels leaving Ghogo for other ports, so that no untaxed salt may be used beyond the limits of Ghogo — Excise duty on salt on board vessels leaving Ghogo

(Collector of S. R. No. 2882—8 6-82)

Salt Refineries

152. Salt will be permitted to be refined on the following conditions under a license to be granted by the Deputy Commissioner :—

(1) that the process of refining salt is conducted in an enclosed area between sunrise and sunset;

(2) that such premises are open for inspection to the authorised Salt Revenue Officers; and

(3) that duty is paid on the actual quantity removed from the Refinery.

At present supervising charges are foregone under G. O. R. D. No. C-62, dated 21st February 1920, but these may be levied at any time Government may think fit. For form of license and further details see Appendix.

Office hours and overtime fees for Salt Offices

153. All Salt Offices are open to the public for work between sunrise and sunset on all days except Sundays and holidays, but they will be opened for work on close days, if fees at the following rates are paid in advance.—

Rs. 20 per day per trader as per G. R. R. D. No. 7389, dated 28th September 1904.

If salt is to be removed from a salt-work, separate fees will be paid for opening the Sarkarkuns and Preventive offices, if both are desired to be kept open and the trader will apply separately to each officer.

Distribution of fees

154. Fees thus recovered, are at first credited to Government in Form II and are at the end of the month distributed to all those who worked on those days Fees paid for opening the Sarkarkun's office cover the opening of the Saza office The general rule as to who should work overtime, is that all men necessary to issue salt on ordinary days should be called to work overtime and the fees recovered shared by all of them in proportion to their monthly salaries.

Amendment in salt applications and permits

155. (1) Amendments in applications for permit will be allowed free of charge on an application bearing one anna court-fee stamp, while those in permits will be made free only, if such amendments be necessitated by Government establishment not being able to weigh the salt. In other cases amendments in permits will be made on payment of a fee of Re. 1 for each permit under Rule 29 of the Salt Rules, 1918 (*vide* Commissioner's No. 281 of 4-3-19).

(2) Substituting one salt-work for another or one licensee for another mentioned in the permit will be allowed if the licensee originally entered in the permit and the one to be newly entered give their consent in writing

below the trader's application in the presence of the Sarkarkun. Other amendments in permit will be made on the application of the permit-holder. Cancellation of permits also requires to be applied and paid for under Rule 29.

Cancellation of permits

NOTE.—Permit includes also special permit issued under section 38 (2)

156. In order to afford more facilities to salt traders, the Preventive Officers at Karanja, Shewa, Bhayndar and Mora Barges are authorised to extend the period allowed in permits for the removal of salt to the Preventive Station.

Power to certain Preventive Officers to extend period allowed in a permit.

(Collector of S. R. No. 2866—12-6-85 and No. 1695—27-2-10).

157 In cases in which transhipment of salt to a steamer takes place within the limits of a continental port, the officer in charge of the Custom House should, if the period allowed by the Sarkarkun appear to him to be insufficient to cover the voyage, amend it under his own initials and inform the Sarkarkun concerned of the same.

Power to officer in charge of a Custom House to extend period allowed in a permit

(Collector of S. R. No. 6285—20-9-05).

158. The following amendments may be made by the Customs Department at Bombay in salt permits without previous reference to the Department:—

Amendments in permit to be permitted by officers of the Bombay Custom House

Names of steamers and Master may be changed in Bombay, upon application in writing to the Superintendent of Customs, which application should be sent in original with an intimation that the change has been made, to the Sarkarkun by whom the permit was issued.

Alterations in destination, quantity of cargo, etc., should not be permitted.

(Collector of S. R. No. 2198 of 1890)

159. A copy of the third part of the permit may be [illegible] the stan- [illegible] of the [illegible] fees as [illegible]

Grant of duplicate copy of permit

(Collector of S. R. No. 2447—18-1-90.)

III. Legal obligations imposed on the licensee of a Salt-work and the Permit-Holder.

160. (1) By the term of the license and by provision made in sections 18-23 of the Bombay Salt Act, the licensee is bound to allow construction of chowkis and other necessary buildings within the precincts of a salt work to regulate the hours of entry and exit of the men employed in the manufacture of salt, to confine his opera-

Responsibility of a Licensee

tions to the sanctioned plan with regard to the situation, area and number of outer and inner reservoirs, salt producing pans, drying, sifting and storage grounds and lastly to sell salt or dispose of it otherwise in accordance with the rules of the Department He and his men are forbidden from living in the salt-work or entering it after sunset except with the permission of the Sarkarkun He is held as responsible as the trader for the correct weighment of salt and, if it be shown that he has not taken sufficient care to ensure the correctness of the weighment d at a theft of salt from to be cancelled or with offence is committed by any person employed at his work and he is shown not to have taken due care to prevent the commission of the Rs 1,000 No made except in r can applica- salt work be accepted unless signed by the owner

Responsibilities of permit holders — (2) The trader is responsible for the correct weighment of salt in the salt-work and for observing other conditions of the permit from the time it is weighed out to the time of its arrival at its destination It is his duty to see that it is carried strictly according to the terms of the permit

Control of Natural Salt Deposits and Salt earth

Salt Deposits in the Runn — 16[1] s natural salt is the ar millions of maund may not be removed and used by the people a Frontier Line extending from Sunderai, a sea port in the Ahmendabad District up to the Head of the Runn, opposite Radhanpur territory is guarded by large establishments consisting of Inspectors, Amaldars, peons and sowars No salt from the west of the line is allowed to cross to the east of it, while possession of salt within 10 miles of the line is regulated by the provisions of the Salt Act There are, however, some villages the list of which is printed on p 41 where, owing to the number and poverty of the villagers it is not possible to enforce the consumption of duty-paid salt and consequently the inhabitants of which are allowed to remove for their own use natural salt at the rate of 12 lbs per soul under special Rules (Appendix C)

(Section 36, G N No 445—23-12 75 and Kathiawar Directory, Part II p 767, and G R No 8210—8-12-74)

Jambusar Kharis. — 162 The second large tract containing natural salt deposits is in the western part of the Jambusar Taluka in

the Broach District and in the contiguous portion of the Cambay State territory The kharis in this tract are watched by an establishment consisting of an Inspector and peons and Amaldars It is an offence under the Salt Act to remove natural salt or salt-earth from the e tracts

163 From Broach downwards to Bhatkal there are salt kharis scattered all over the greater part of the sea coast and they are guarded by patrol parties and by the establishments engaged at the coast ports The patrol parties constantly move up and down in their charge, and prevent the removal of swamp salt or salt earth The Sarkarkuns and Bandar Karkuns also patrol in the Kharis and prevent the removal of natural deposits By careful inquiries in the villages and by the employment of informers these officers either seize persons while actually removing salt earth or natural salt or detect it when stored in habitations Kharis on the coast

164 For the purpose of protecting the revenue these kharis are defined to be salt-works and, therefore possession of salt exceeding one maund in weight within a radius of 10 miles from them without a license or of salt-earth in any quantity is an offence Licenses are not issued for the excavation and collection of salt earth or natural salt and, therefore, possession of salt earth or natural salt in any quantity is an offence under the Act The Bandar establishments and the patrol parties are expected to do their utmost to prevent the use of natural salt or salt-earth Salt Earth.

165 Papadkhar should be allowed to pass free of duty in the Presidency proper if it contains less than 50 per cent of sodium chloride and should be treated as salt when it contains 50 per cent or more of it Papadkhar and other salts

(G R No 7981—19-12-1900)

166 The following instructions are issued by the Commissioner as regards treatment of papadkhar — Instructions re import and export Papadkhar

Papadkhar, as far as is known at present, enters the Bombay Presidency by three ways —

(a) by import by sea at Bombay,

(b) by import by land from Kathiawar, and

(c) by import by land from the North through Ahmedabad

It is the duty of the Customs Officers at Bombay and on the Kathiawar Frontier and of the Inspector in charge of the Railway Beat at Ahmedabad to see that no salt disguised as Papadkhar (i e, no mixture containing more than 50 per cent. of salt) shall be allowed to pass

But once Papadkhar has obtained entry, there is no reason why there should be any further interference with it unless there is reason to suspect malpractice It may be presumed that Papadkhar, which has passed through Bombay or Ahmedabad or across the Kathiawar Frontier Line, has been properly examined and does not contain more than the prescribed quantity of salt The examination of consignments sent out of Bombay by rail is, therefore, unnecessary and consignments entering by rail need not be examined if they have come across the Kathiawar Frontier or through Ahmedebad

(Commissioner's No 1665—19-3-04)

Powers of attorney.

167 (1) Powers-of-attorney executed before a Magistrate or the Registrar of documents will be admitted in the Salt Department for transaction of business through agents They may also be executed before officers of the Salt Department not lower in rank than a Sarkarkun When they are executed before officers of the Salt Department, they will be on general stamp paper of the value mentioned in clause 48 of Schedule I of the General Stamp Act

Grant of copies of powers of attorney

(2) Copies of powers-of attorney presented by traders should be given them (whether for being presented in a public office or personal use) with a Court fee stamp of the value of 8 annas affixed to them

(3) It is sufficient if a copy on plain paper of the power of-attorney presented to the Sarkarkun is supplied to the Daroga and the Sazedar

(Collector of S R No 1760—7-1-84).

Termination of power of attorney

(4) A power-of-attorney does not hold good after the demise of the agent or of the principal, as section 201 of Indian Contract Act, 1872 lays down that an agency terminates on the death of the Principal or the Agent It also ceases to be in operation if either the agent or the principal notify in writing that it has been cancelled

(5) The Department cannot be held responsible for acts done in ignorance of the donor's death, *vide* section 3 of the Powers-of Artorney Act, VII of 1882

(6) The Sarkarkuns and other officers will in the beginning of each year make enquiries whether the donors of powers-of-attorney are alive

(Collector of S. R No 6122—25-7-08)

CHAPTER VIII.

Transport and Sale of Salt.

168. [illegible] whole of the Bomb[illegible] control over salt tr[illegible] Island of Bombay to one mile from the Matunga salt-works and in the case of the rest of the Presidency to within 10 miles from a salt-work, as defined in the Act or a Land Customs Station or a sea port, where it it is lawful to import or land salt. This limit, however, applies only to licit or duty-paid salt, while contraband salt, *i e*, salt, which has evaded payment of duty, can be seized and dealt with under the Act anywhere in the Bombay Presidency. The law having confined the departmental control over salt traffic to the limits described in section 36, the natural presumption with respect to salt found outside those limits is that it is licit, and, therefore, it cannot be touched unless there is conclusive proof to show that it has evaded payment of duty or that it has been manufactured or collected without a license.

Extent of the control on salt traffic.

169. Within the limits prescribed by section 36, the control on salt-traffic is further limited by section 38 to quantities above one maund in weight and consequently all salt up to one maund is presumed to be licit until the contrary is proved It is on account of these restrictions that the Department has to refuse wholesale licenses for the possession of salt for sale near salt-works and the issue of new salt for local consumption during the manufacturing season ending 30th June or until the old stocks are exhausted. It is necessary for the protection of revenue to prohibit the sale of new salt in the vicinity of salt works in the manufacturing season, as its possession within the prohibited area naturally throws the burden of proof on the possessor. So also confiscated natural or prohibited salt should never be sold to the public but destroyed There is no limit in quantity put on the possession of salt for sale by section 36, and accordingly every man selling salt in whatever quantity must possess a license or be punished under the Salt law. But by the sufferance of the Department shopkeepers and others are allowed to sell salt, except in t[illegible] Frontier and Uran [illegible] possessed by them [illegible]

Limit of control on salt traffic by weight

170. Barring the above limitations, it is the policy of the Department to grant licenses for the sale of salt as freely as possible, even to encourage as many traders in the larger towns and villages as may be willing to engage in the salt trade, so that competition may keep down the

Regulation of vend and qualification for the grant of a license

prices as low as possible and thus increase the consumption of licit salt The goal to be attained being to place reasonable facilities in the way of every villager to buy licit salt, it is incumbent on all officers of the Department to see that there is a licensed shop for the sale of salt in every big village and within a radius of about 5 miles in thinly populated areas The qualifications necessary in a licensee are —

(1) that he has not been convicted of any offence under the Salt Act, and

(2) that his name is not on the list of bad characters

A certificate to the above effect from the Police Patel of the village will be considered sufficient to establish the respectability of the applicant for a license

Time of receiving applications for whole sale and retail licenses

171 Under Rule 20 of the Salt Rules licenses are to be issued not later than the 1st of January in each year Applications for licenses should, therefore, be called by Taluka officers to reach them by the 30th November in the prescribed form stating therein whether the license applied for is retail or whole sale A retail license permits the possession of salt at one time up to 50 maunds, while the whole sale license an unlimited quantity The application should bear a one anna Court Fee Stamp and may be presented in person or sent through post If the applicant be an old licensee and the application in order, he will forthwith be registered for a license If the applicant be a new man, care should be taken to see that it is supported by a Police Patel's certificate and that the premises to be licensed are properly described All applications received up to 30th of November and found to be in order should be entered in the statement (F 138) of whole sale or retail license, as the case may be, and submitted to the Superintendent of the Sub-Division by the 5th of December and those arriving late or requiring amendments or further inquiries to be made should be submitted with supplementary statements not later than the 25th idem Applications received after that date should be refused In exceptional circumstances such as death or prolonged sickness of a licensee, the license may be renewed for the unexpired portion of the year in the name of the person who is actually carrying on the business, provided he is qualified to hold it.

Issue of licenses

172 The Superintendent of the Sub-Division will get all the licenses (F 137) of the first lot prepared and countersigned by him by the 22nd of December and despatch them immediately to the Taluka Officer concerned The latter will keep with him such as he could personally deliver on the 1st of January and make arrangements for

the distribution of others through his subordinates. As a rule, the licenses are to be handed over to the applicant on the first of January after inspecting the licensed shop. A receipt or signature of the licensee on distribution list should be obtained for all the licenses distributed. Licenses on the supplementary return should also run from the 1st of January to 31st of December and be distributed as early as possible.

173. The warehouse or shop should be secured on all sides with walls or sheeting, or with "strong thatti" in the case of season shops with one door opening on the street and the roof should be thatched or tiled. In short, it should not be accessible to any one without the knowledge or permission of the licensee. *Cautions necessary in warehouse.*

174. Before issuing a license the officer distributing it should see that the licensee has provided himself with a new account-book paged and stamped with the Taluka officer's seal. If the shop be not in order or if the licensee shall have not provided himself with an account book of the above description the license should be held back until the thing wanting is done. *Sealed account books.*

175. The law does not allow sale of salt without a license and if an old licensee has failed to get his license renewed, the stocks held by him should be checked and sealed until such time as a new license is issued to him. If he is refused it, he should be given a temporary license for such period as may be necessary to clear up the stocks. *Temporary licenses.*

176. The licensee may work the shop himself or through servant approved by the Taluka Officers in writing and under his signature and the document containing this approval will be attached to the license and kept in the shop for production on demand by a Salt Revenue Officer empowered to inspect licensed salt vendors shops. *Approved servants to serve in licensed shops.*

177. The licensed vendors are bound to abide by the conditions entered in their licenses and if they are found guilty of wilful breach of any of them, they will be liable to penalties mentioned in Rule 13 of the Salt Rules. The license does not show the hours of business or the minimum stock to be maintained in a licensed shop and consequently no action can be taken against the licensee who does not regularly open his shop or keep salt for sale. But such persons, as do not carry on business regularly, should be marked down for the refusal of a license for the ensuing year. So also if salt traders in any place are found to form a ring to the prejudice of the consumer, they should be refused licenses in the next year, such action should, however, be taken with the sanction of the Superintendent and without causing inconvenience to the public. *Disqualification for renewal of licenses.*

Sale of salt and its account.

178 The licensees are bound under the conditions of their licenses to keep correct accounts of receipt and *expenditure of salt and, therefore, must write up their* accounts in the sealed books as they daily receive and sell salt The wholesale licensee will not sell salt to any one in quantity of less than one maund or of more than one maund without a special permit Whole-sale licensees, who are also retail dealers, if they have separate shops for the sale of other commodities as well, may debit a maund at a time in the name of each such shop and sell it there in retail without showing the details of sales in the account book of the licensed shop If they sell salt in small quantities on the licensed premises, they must show the sales by name in their account books and for this purpose not more than one bag should remain open at a time

Wastage to be written off

179 Wastage discovered should be debited on the ... the day of receipt ... ng transit All ... monthly return ... officer with an explanatory note showing how it occurred.

Monthly accounts and selling prices

180 The licensees are bound to submit their monthly accounts on the first of every month in the prescribed form and they are to declare the rates at which salt was sold during that month The healthy growth of the revenue depends on the market prices and, therefore, the Taluka officers should verify the correctness of the declared rates during their inspection tours

Method of inspection of licensed shops

181 In a licensing system it is essential for the safety as well as growth of revenue that the licensed shops should be visited and the accounts checked as often as possible For this purpose the Taluka officers and their subordinates should during their tours visit as many shops in a month as possible and check the accounts and balances in them The Sarkarkun or the Inspector, as the case may be, must visit all important stations of salt traffic in his charge at least once a month and the village shops occasionally. The Bandar Karkuns should visit all the shops in their charge at least once in a month, while other touring officers of the Department will visit such of them as may be on their way The inspection of the Taluka officers and the Bandar Karkuns should be thorough They should check the receipts with the permits, the daily sales and balances from the date of their last visit and ascertain that the balance shown on the day of their visit is correct and then verify it by the actual counting of bags in stock If the shop is managed by a servant, they should satisfy themselves that he is authorised to do so.

The license and the premises should be inspected, the latter with a view to ascertaining that they are not accessible from anywhere, but the front door-way After inspection the account book should be endorsed and signed

[Default of salt vendors]

182 Breach of any one of the conditions in the license constitutes an offence and the defaulter is liable to be dealt with under Rule 43 of the Salt Rules But the most serious offence and one difficult to be detected is the sale of light weight bags The general practice in the Presidency is to sell salt by bags as they are received from the salt-works Rough weather or a leaking vessel damages them, while atmospheric moisture and leakages in the roof damage the bags considerably in the rains The trader in fixing his selling price takes these losses into consideration and he, therefore, must meet such losses from his profits But not content with the profit regularly earned he tries to pass off light weight bags as of full weight and thus defraud the consumer of his rightful quantity, while an unscrupulous man may extract some salt from each bag and sell it privately Such frauds could be checked, if officers will pay surprise visits and the weigh suspected bags issued by the licensee

[Inquiries and penalties]

183. As a rule, the Bandar Karkun will not seize and attach stocks in a shop unless he has reason to believe that there is contraband salt in it In the case of breach of any of the conditions of the license, he will merely record a panchnama of facts and forward it with any voluntary explanation given by the licensee The Sarkarkun or the Inspector, as the case may be, will then call for the licensee's explanation and if he is satisfied that the offence is not of much consequence, will dispose of the case himself with a warning to the defaulter If the offence be serious, he will submit the papers of inquiry with his opinion to the Superintendent of the Sub-Division and that officer will dispose of the case either by giving a warning or suspending or cancelling the license As a rule, confiscation of stocks and the prosecution of the licensee should be resorted to when the licensee is proved to have dealt in illicit salt In all other cases the lesser penalty of suspension or cancellation of license should be inflicted The Taluka officer may in a persistent case of failure to furnish accounts or to keep them in satisfactory manner order the closure of the shop for not more than a week at a time

[Disposal of account books and licenses]

184 After the expiration of the period of the license the account book with the license will be returned to the Taluka officer the first for cancellation of seals on unused pages and the second for cancellation and return to the Superintendent, after cancellation of the seals the

account book will become the private property of the licensee

Issue of special permits for transport

185 The exporter in this case must present a slip signed by himself and the licensee from whom the salt is purchased showing the quantity of salt and the number of bags to be exported, the place of destination, the mode of conveyance and the licensee from whom the salt is purchased The Salt Revenue Officer authorised to issue it will satisfy himself that the licensee has that quantity in stock and then issue the permit (F 136) The licensee before issuing the salt will enter its number and date in his account book and then hand it over with the salt to the exporter The slip need not be stamped, but amendment in the permit must be applied for in the form of application with a one anna court fee stamp affixed to it and paid for according to Rule 29 of the Salt Rules Special permits are necessary even if salt is transferred from one licensed shop to another

Special permits for household consumption

186 Special permits (F 135) to possess more than one maund of salt for household consumption are granted by the Superintendent to respectable and large families if the monthly consumption, either all through the year or at particular season, be more than one maund For this pur- [illegible] ...dent of ... na court ...ssed by ...s from ...tend nt ...he will ... number and date of the same to the Taluka Officer in whose charge the applicant is residing The holder of the permit is not required to keep accounts of receipt and expenditure, but he cannot keep at any time salt in quantity exceeding that mentioned in the permit Unless there are strong grounds for suspecting malpractices, the stocks in such house-holds need not be inspected

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CHAPTER IX

Offences Against Salt Laws

Detection, Investigation and Prosecution

Offences

187 (1) Offences against Salt Laws generally fall under the following heads —

(i) Removing salt from a salt work or a store or removing it across a foreign frontier without payment of duty ,

(ii) Importing salt by sea or land in contravention of Salt Laws and Government Notifications.

(iii) Transporting or possessing salt in contravention of the Salt Laws or of the conditions of the permit or license issued thereunder,

(iv) Excavation or removal of natural saline deposits,

(v) Excavation or removal of Salt efflorescence, and

(vi) Separation of salt from other substances or manufacture of salt without a license.

( ) All persons employed in the Salt Department are authorised to deal with such offences committed in the open, while some superior officer mentioned in Chapter IV are according to their rank invested with higher powers and can deal with them when committed in closed place.

188. More can be done to reduce offences against the Salt Laws by preventive measures than by actual detection of offences committed. For this purpose every Taluka officer should prepare a list of places in his Taluka where spontaneous salt or salt earth efflorescence is formed and note the time of formation and the measure to be taken to prevent the removal or destruction of the same. Natural salt forming on rock soon after spring tides could be effectually destroyed by sending out a party of men for the purpose. Natural salt forming in large quantities in suppressed salt-works could be effectually protected by placing a temporary guard over such place till the monsoon breaks if the salt cannot be destroyed by any other means. Kharis, where salt earth is produced, ought to be constantly visited by some one day and night and opportunities for stealing salt earth should be minimised.

189. With all these preventive measures there are found to be thefts of salt, natural or manufactured and of salt-earth and for this reason the patrol establishment and the Taluka officers ought to try and obtain information and search suspected houses. Care has however to be taken in the selection of informers as some, owing to private quarrels, are likely to give false information against their neighbours. Although the informer's name is not to be divulged except in strict confidence to a superior officer, still, if the informer be able to write his information it should preferably be written by him. If he cannot write the officer, to whom the information is communicated, should reduce it to writing in a language which the informer understands and as nearly as possible in the words

Departmental Proceeding

195 When an officer after inquiry has made up his mind to send or not to send the accused person for trial, he should prepare a summary of the proceedings (F. 123) and submit it to the Superintendent with a copy of the charge sheet (F. 124), if the accused has been committed for trial. He should enter the property seized in the Register of goods under attachment (F. 125). If the case has been committed for trial and the packages seized be large and heavy, a sample weighing about 10 tolas should be taken out from each and forwarded under seal to the Magistrate along with the Charge sheet. Submission of these
case committed
result of the pro
however, be separately reported. Similarly in cases detected and committed for trial direct to a Magistrate by officers of other Departments, departmental proceedings should be drawn from the Magisterial proceedings and submitted to the Superintendent of the Sub-Division for orders.

Register of Salt case

196 Every case of contraband salt, whether the offender be found or not, should be entered in a Register (F. 127) of salt case under a serial number and at the close of the month an extract from the same, one for petty cases to be disposed of by the Superintendent and another for cases to be disposed of by the Deputy Commissioner, should be prepared and submitted to the Superintendent with recommendations for rewards to the captor and others. The Superintendent will then give them the general number from his Register of offences and pass orders in cases which he is competent to dispose of and submit the rest with the other extracts to the Deputy Commissioner. Orders passed by each officer will be entered in the column provided for them in the statement and the statement returned to the Taluka officer.

Disposal of goods seized

197. As a rule, goods seized in a salt case cannot be disposed of until orders for their release, sale, redemption or destruction are passed by a competent authority. But goods subject to natural decay or animals, for the feed of which the owner may not have arranged or paid money, may be immediately destroyed or sold by an officer not lower in rank than a Sarkarkun and, if sold, the proceeds should be held in deposit under rules 25 and 26 of Salt Rules. All other goods seized in salt cases should not be disposed of until the case, if committed to a Magistrate, is disposed of and the period allowed for appeal has expired, or, if an appeal has been filed, until the result of such appeal is known. In cases disposed of departmentally, the confiscated goods should be sold after a lapse of 30 days from

the date of the order of confiscation or, if there be an appeal against such order, after the appeal has been decided. Even in cases of Magisterial convictions the order for the disposal of property has to be passed by departmental officers empowered in this behalf and, therefore, no goods can be disposed of until such an order is passed. If the property seized be ordered to be redeemed on payment of a redemption penalty, the party claiming it should be informed and called upon by a notice to pay the penalty within a given time of not less than two weeks and that if the property be not redeemed within that time it will be liable to be sold. All property to be sold should be sold by duly notified public auction and by an officer not lower in rank than a Sarkarkun provided that goods of the value of Rs 25 and above or goods which fail to fetch more than half the estimated value shall not be finally disposed of without the sanction of the Superintendent. The sale proceeds of the confiscated goods should be credited to Government in Form II (F 17) under "Fines and forfeitures"

198 Half the sale proceeds of smuggled salt seized in Native States should be made over to the Native States

(G R No 1911—31-3-76)

NOTE.—This G R was passed with reference to certain Native territories in Gujerat and was only addressed to Political Agents Kathiawar, the Rewa Kantha, the Mahi Kantha and the Political Agent Palanpur. The order was passed to settle complications with the States connected with the matter referred to and which have no counterpart in Sawantwadi

(Collector of S R No 88—8-1-79)

199 Rewards in salt cases are granted to persons who have contributed to the seizure of property and the arrest of the accused persons, *i e* the informant the officer and the men who actually made the seizure. In exceptional cases the officer who helps to bring the offender to book by successfully prosecuting him in a Magistrate's Court is also rewarded. As a rule, the Sarkarkun or the Inspector is entitled only to credit for all the seizures he may himself make in his charge. But in cases in which "

large enough, that of Rs 25 or above the seizure. No

reward is granted in cases in which contraband salt without smugglers has been detected. The amount available for distribution of rewards in each case should be calculated at the rate of Rs 3 per maund of salt seized plus the estimated value of the other property seized and confiscated and the Magisterial fine if any, inflicted in the case. In special cases this limit may be exceeded after recording reasons for the same

(G. R No -1608—1 4-78)

12

Reward money how to be drawn

200 The amounts of rewards should be drawn once a month on a contingent bill and distributed acording to the scale laid down by the sanctioning authority. All rewards paid must be entered in a Register (F 126) and the signatures of the recipients taken against their names. The informer's name should not be shown in the register, but the amount to be paid to him should be paid to him personally by the Sarkarkun or the other officer who employed him and that officer's signature should be taken in the register of rewards.

Class of persons to be released departmentally

201 In the following cases persons, who may be apprehended and placed before Salt Revenue officers empowered under section 44 of the Salt Act to send accused persons to Magistrates will on the first occasion be released with a warning after entering their names in the register of salt cases and confiscating the contraband salt and other articles seized with them. If the same persons are found again committing the same offence, they should be prosecuted with the sanction of the Superintendent —

(i) where the accused is infirm, pregnant or a child,

(ii) where the quantity of salt involved is less than a seer or of salt earth less than 5 seers, and

(iii) when the offence has been committed through ignorance or inadvertence.

CHAPTER X

Salt Cash Accounts

Departmental Treasury

202 With regard to the receipts and expenditure under Salt, Customs and Ports Fund the Salt Department is self contained having its own Sub and Huzur Treasuries where the public can pay or receive their dues. All Custom House treasuries in charge of Bandar Karkuns or Nakedars may be said to correspond to Mahal Treasuries, those managed by Sarkarkuns, Superintendents or Customs Managers to Taluka Sub-Treasuries whilst the Head Quarters Treasury in Bombay presided over by the Chief Account Officer, who is one of the Superintendents of Salt and Excise, is the Huzur Treasury of the Department. The accounts of all these treasuries except the Huzur Treasury are audited by the Departmental officers, while the Chief Account Officer classifies receipts and expenditure and submits the result to the Accountant-General, Bombay.

Bandar or Naka Treasuries.

203 These are not disbursing treasuries, but receive money generally in small amounts under Salt, Customs

and Ports Fund For this purpose Forms Nos II, III and IV and Daily Cash Balance Report (F) are maintained in addition to the subsidiary registers required for each branch of the revenue If a Bandar office has a Fish Curing Yard attached to it or receives receipts from a Fish Curing Yard, Form II is also maintained in addition to the aforementioned Registers If salt duty be collected and permits issued as at Panvel Bandar and Shirodа, then Form I is also maintained The collections made at the Fish Curing Yards by selling salt to the fish curers are remitted to the nearest Custom House treasury on a challan (F 3) if the Yard be under a separate Karkun If the Yard and Bandar duties are combined in one official such collections are credited to Form II (F 17) directly from the Fish Curing Yard, Form I (F) Import and export Customs duties, amendment fees fines and penalties under the Customs Act are credited to Form III (F 18) with a separate entry for each payer, who has to tender money with a duplicate challan, one copy of which is returned to him duly receipted Port dues collected are credited in a lump sum to Form IV (F 19) from the Vessel Register Proceeds of salved goods and sale proceeds of Ports Fund articles are credited to the same register on challans tendered by payers Madras Coast Light Dues and Landing and Wharfage Fees are credited to the same register in a lump sum from the receipts granted to the payers The collections at Bandars being in most cases small, these offices are not provided with iron safes or money chests Government money must, however, be kept locked in one of the boxes in the office and must be found correct at all times The largest balance that is allowed to accumulate in a Bandar treasury is Rs 50 and when the collections exceed this limit or, on the appointed fortnightly remittance day, all money as per Cash Balance Report must be remitted with a challan either in the Revenue Treasury or a Departmental Taluka Treasury, whichever may be the nearest If the money be remitted to a Revenue Treasury, the receipted copy of the challan (F 4) should be submitted to the Taluka Treasury with a memo of collections made under different heads If the remittance be sent to the Taluka Treasury, the particulars of collections made should be given in the challan (F 3) The Sarkarkun will visit every Sub-office in his charge at least once in every month to check the cash balance, service stamps and stores, while at the end of each quarter he will examine all accounts in detail and report by the end of the next quarter to the Superintendent of the Sub-Division that he has examined the records of all the subordinate offices The Superintendent during his tour will audit the accounts thoroughly for the whole year At the Nakas or the Land Customs Stations the Registers

maintained are Forms II and III, besides the other subsidiary registers prescribed for them If the Nakas and Bandars levy duty on salt, a statement (F 89) should be submitted to the Taluka office immediately after the close of the month to which the collections belong If the month is closed for account purposes earlier than the last day of the month, the Bundar Karkun or the Nakedar, as the case may be, if he sends remittances to a Revenue Treasury, he must defer doing so until the account month in that Treasury is closed and if in the interval his treasury balance exceeds the prescribed limit it should be sent to the Taluka Treasury The following items cannot be levied and credited at the Bandar and Naka offices —

(i) Revenue or other deposits except such as are paid in lieu of fines and penalties which are provisionally credited to that head under the major head III Salt or V Excise or VII Customs ,

(ii) Fees for registering vessels , and

(iii) Fees for copies of documents except such as are paid for duplicate copies of Customs documents and amendment fees

Taluka Office Sub-Treasuries

Sarkarkun and Aval Karkun responsible for Treasury work

204 The Taluka offices are Departmental Sub Treasuries for receiving and disbursing moneys and the work in them is carri[illegible] Code Although the [illegible] may be in charge of t[illegible] for all money collected and spent by his office, his Aval Karkun is mainly responsible for the conduct of the Treasury work in accordance with the Civil Service Regulations and the Civil Account Code rules

Custody of keys of the Treasury room

205 There will be always two locks—one to be put on the money chest and the other on the door of the Treasury room The key of the safe or the chest will be with the Shroff and that of the lock on the door with the Aval Karkun and this strong room will be closed and opened in the presence of the two The Sarkarkun will keep with him all the duplicate keys Every day after all the collections and disbursements are completed, the balance in hand with the Shroff will be counted by the Aval Karkun and if it be correct according to books, it will be added to the amount in hand, and kept in the Treasury chest The door of the Treasury room will then be closed and the padlock sealed with the official seal which will be in the custody of the Aval Karkun

Duties of Treasury guards

206 The Treasury guard will then see that the seal is not broken until the reopening of the office the next

day. The Amaldar of the guard will report to the officer "all well" at the close of the day and early in the next morning. The Sarkarkun will check these balances by actual count occasionally

207 As a rule, Departmental Sub-Treasuries in towns where there are Revenue Treasuries, either remit their collections daily to the Revenue Treasuries or maintain very small treasury balances, while those situated at very long distances from Revenue Treasuries, maintain larger balances Taluka Treasuries, in which salt duty collections are not made generally maintain a balance of Rs 200, while those in which daily duty collections are considerable and which are far off from the Revenue Treasuries are allowed to maintain larger balances up to Rs 1,000 The Superintendent, Kharaghoda, the Sarkarkun, Bulsar and the Sarkarkun, Sanikatta, are allowed to maintain much larger treasury balances Cash balances are to be remitted to Revenue Treasuries on the day on which the limit is exceeded or on the last day of the account month Limit of Treasury balances

Treasury Procedure

208 (1) In larger Talukas the Treasury work is managed chiefly by the Shroff and the account Karkun under the direct supervision of the Aval Karkun Applications for salt permits under section 28 of the Salt Act are received by the Sarkarkun, and if they be in order, are sent to the Shroff who will dispose of them in the order in which they are received by him If the duty is to be paid in cash, he will receive the full amount leviable on the quantity of salt to be removed and then the other charges such as ground rent and enter the amounts thus levied separately on the coupen provided for in the application (F 105) and affix his signature thereto If the amount of duty is sought to be adjusted against cash or delivery orders received from the Chief Account Officer of Customs Salt and Opium Bombay, he will obtain the copy of the delivery order (F 57 or 58) in the possession of the trader and compare it with the copy received direct from the Account Office The delivery order being in order, he will enter it first in the Register of Bonds or cash receipt and then in the account book of one or the other as the case may be, to the credit of the trader and debit the amount which the trader has to pay as salt duty. Similarly he will enter the amount debited in the trader's account on the back of both copies of the delivery order with the date and number of application The amount of duty payable having been thus adjusted, he will receive in cash ground rent and other charges [illegible] amount separately [illegible] completed will be [illegible] register them in Receipt of Salt duty

Form I and pass them on to the Permit Writer. Duty payable on a single application cannot be adjusted partly from a credit bond Delivery order and partly from a cash receipt, nor could it be paid partly by adjustment of accounts and partly by cash payment A single credit or *cash receipt order can be utilised for payment of duty* on several applications, while more than one delivery order of the same kind may be tendered for payment of duty on one application One of the copies of the completed delivery orders will be returned to the Chief Account Office soon after the close of the month in which they are completed and the other retained in the Sarkarkun's office

(2) On the back of delivery orders issued from the Chief Account Officer against credit bonds only the quantity of salt *actually delivered* and the duty charged thereon is to be shown For this purpose salt is not to be considered as delivered until it is actually weighed and delivered to the trader.

(3) A delivery order should not be resubmitted to the Account Office until the merchant has actually taken delivery of all salt he requires, or is entitled to, under it On no account should salt be issued in the absence of one or both parts of the delivery order No applications for refund will be entertained in the Chief Account Office until the duplicate part of the delivery order has been received from the Sarkarkun with particulars of deliveries given on the back of it

(4) When a refund has been made, the Sarkarkun will be informed and he will then note in red ink the particulars of refund on the back of the original part of the delivery order which is kept in his office This latter procedure will also be adopted in the Cash Department of the Chief Account Office, with regard to the duplicate copy of the order

(Collector of S R No 2962—10-7-96)

Receipts of Customs duty

209 Duty bills will be presented to the Shroff after entered in the amount entered challan in token ogether with the challan will then be presented to the Account Clerk who will enter it in Form III and pass it on to the Aval Karkun for his signature The challan thus receipted will be the receipt for the payer, while its counterpart will be filed in the office

Receipt of other items of revenue

210 Payments on account of Port dues, vessel registry fees, etc , must be made to the clerks who keep those registers and between 4 and 5 p m each clerk will take

his collections and registers to the Shroff and after handing over his collections obtain his (Shroff's) signature in the registers These registers will then be sent on to the Account Clerk for entering the different items into proper account books Remittances from the subordinate offices and from Preventive Stations are received by the Shroff and receipted on the Challans The Account Clerk will credit the amounts to the proper heads in accordance with the details given in the challans and pass them on to the Aval Karkun for his signature Challans and receipts, after they are scrutinised and initialled by the Aval Karkun, will be signed by the head of the office and delivered to the parties concerned The Shroff will maintain a note book in which he will enter separately all amounts received in cash and adjusted by accounts and also all moneys paid on bills presented to him with a payment order and at the close of the day report the balance on hand to the Account Clerk and the Aval Karkun The Account Clerk will similarly make up his accounts and, if his accounts and those of the Shroff tally, he will write up the Cash Balance Report The Aval Karkun will then have *the balance counted before him and lodged in the money*

will satisfy himself that all money received and disbursed in the course of the day have been duly accounted for and then sign them If he happens to be absent from office on duty on any day or days, he will on return to Head Quarters examine the Balance Report with the registers for the days of his absence and sign it with the date of inspection entered below his signature For the purpose of treasury work an officer on casual leave is considered to be on duty and he has, therefore, to sign the Balance Report as above after his return from such leave

211 The balances in these Treasuries are to be remitted to the Revenue Treasuries on the day on which they reach the prescribed limit and on the last day of the account month which in all except March ends about the 30th and 31st in Remittances
months are fixed
into consideration
and Revenue Treasuries and the time required for the receipt of cash accounts in his own office Care must, therefore, be taken not to send any remittances to the [illegible] period intervening between
the end of the month, if
similarly closed its account
month, the principle being that the accounts of one month with the Revenue Treasury should not be mixed up with

those of another month. When remittances are *to be sent,* the whole of the balance as shown in the Balance Report should be remitted. Remittances, especially when they consist of large amounts, are sent with a clerk and an escort party of armed or unarmed men according to the condition of the country through which it has to pass. An hour or two before the close of the day the amount to be remitted is counted by the clerk in the presence of the Aval Karkun and kept *for the night in* sealed bags *in the* Treasury room. The next morning the clerk takes possession of the bags and with the escort and the remittance challan proceeds to the Revenue Treasury to which the amount is to be remitted. There the money is paid to the Shroff and the challan duly receipted by the Treasury Officer brought back to his own office. Before making over the amount of remittance to the clerk it has to be entered in the Register of Remittances (F. 10) and the signature of the man who takes it to the Revenue Treasury and of two witnesses have to be taken in it in the presence of the Head of the Office.

Disbursements

212. The Departmental Taluka Treasuries being also disbursing treasuries, pay all bills due by the Salt Department and such others the payment of which may be specially authorised by the Accountant General. The preparation and encashment of bills are, however, governed by the Civil Service Regulations and the Civil Account Code and therefore the Taluka Officer will be personally responsible for all payments made in contravention of the rules and regulations in those Codes. Before the 1st of each month the Taluka Officer will prepare the salary and other bills which can be cashed without the countersignature of a higher authority and add to them those which are countersigned and await encashment. A list of bills to be cashed will then be prepared and a cheque for the total amount issued on the Revenue Treasury on which the Letter of Credit has been obtained for him by the Chief Account Officer. If the amount to be brought from the Treasury be large, a clerk with an escort should be sent with the cheque and the amount thus obtained credited in the Cash Balance Report and made over to the Shroff. The Shroff will keep the amount separate from the other receipts and make payments on bills bearing payment orders under the officer's signature. The Shroff will not make any payment without [illegible] same either by signature [illegible] other prescribed form [illegible] the presence of the Aval [illegible] The Account Clerk will debit these bills in the Payment Register (F. 8) and the total amount of the cheque in the Cash Balance Report. Cheques cannot be issued except on Treasuries on which a

Letter of Credit has been issued or for an amount exceeding the credit and the credit being given by name to a particular officer for a particular area, it cannot be used by another who may succeed him or for a different area. As far as possible, the issue of too many cheques in a month should be avoided; while more than one cheque should never be issued on one and the same day. The officer who issues a cheque is responsible for rendering proper accounts of the moneys so drawn and he must, therefore, see that all payments have been properly made. Money remaining undisbursed on the day on which bills are cashed should be carried to "Alahidavahi" (F. 14) or unpaid money register and a note of the amount disbursed and that carried to this register should be made on the back of each bill. Thereafter a regular account of the amounts disbursed from day to day should be kept in the "Alahidavahi."

213. Twice in a month, on the 8th and shortly after the close of the account month, cash accounts of receipts and expenditure have to be furnished to the Chief Account Office in the prescribed form (F. 1) with daily receipts and expenditure shown under their respective heads. The items on the debit side should be supported by receipted challans or bills cashed during the fortnight. The payment order on all bills must be signed by the Treasury Officer who issued the cheque and the bills themselves must be supported by the receipts and other necessary accompaniments, as required by the Civil Account Code. These accounts are classified and consolidated in the Chief Account Office and submitted for verification and scrutiny [illegible] rse of [illegible] ntant [illegible] properly made and the officer who made the mistake will be bound to carry out the orders passed by those officers. Cash Accounts

214. Copies of documents are to be given with the previous sanction of the Superintendent. Official correspondence is not a public document and, therefore, copies thereof should never be given. Grant of copies of documents

215. Copies of public documents can never be given on plain paper. If copies be required for production as evidence in a Court—then Court Fees Stamps should be affixed to them, as for instance, for a copy of the power-of-attorney. If on the other hand they be required merely for information, then stamp duty should be charged as prescribed in column 24 of Schedule I of the General Stamp Act, II of 1899. Stamp duty for copies of documents

(Collector of S. R. No 10555—28-11-1907.)

Fees to be levied

216 The following rates are prescribed for the levy of fees for copying a public document —

(a) If the original be in English, for every 25 words or fraction of 25 words — 9 pies

(b) If the original be in the vernacular, for every 33 words or fraction of 33 words — 9 pies

(c) For examining or comparing 100 words or fraction thereof, whether the original be in English or the vernacular — 9 pies

(G N. No 1753—12 6-20, R D)

Cost of paper used for copies to be charged for

217 [illegible] anna for e[illegible] Copies s[illegible] tablishment during office hours and fees levied should be credited to Government in Form II in the case of *Salt* documents and to Form III in the case of *Customs* documents As there are no Section writers in this Department, copies should be made by members of the establishment and the fees charged credited to Government as above

(G R R D No 1365—8-2 12)

Charge for figures to be copied

218 In levying fees for copying, seven figures whether they be at one place or scattered in the body of the document, or a fraction thereof, should be calculated as one word and in the case of date and year written in figures they should be considered as so many words as they would be, if written in letters, for example, the year 1885 may be considered to be of 7 words (if written in English) and 5 words (if written in vernacular)

(Collector of S R No 36—1885, Ver)

Use of printed forms for copies

219 Copies of documents on printed forms may be given on printed forms and charge of 3 pies per folio of 100 words be levied for comparing the printed copies and copying fees at the usual rates for any manuscript matter inserted in the printed form, and three pies for the form itself (For form of register of copying fees see F 7)

(G R R D No 10141—7 11 10)

CHAPTER XI

Issue of Duty Free Salt

for

(1) Fish Curing,
(2) Industrial purposes,
(3) Agricultural purposes, and
(4) In lieu of that lost in the Sea _

(I) *Fish Curing Yards.*

Establishment of Fish Curing Yards

220 In the Bombay Presidency 32 Fish Curing Yards are established by the Salt Department on the Sea coast at the important fishing centres from Boria in the Ratnagiri District to Bhatkal in the Kanara District In Gujerat the fish curing industry is insignificant, while fishermen from Daman to Bankote are able to dispose of their catches fresh mostly for the Bombay market and there is therefore, not much demand for salt for fish curing purposes north of Boria

Government Policy

221 The policy of the Salt Department with regard to the Fish Curing Yards is to make them self supporting and for this reason the accounts of receipts and expenditure are kept separate and a profit and loss account published every year with the Administration Report

Purchase of salt and fixing of issue price

222 For issuing duty free salt to fish curers the Salt Department has to purchase annually a large quantity of salt at one or two centres of salt manufacture usually at Uran in the Kolaba District and Sanikatta in the Kanara District In the beginning of August each year tenders will be invited by the Deputy Commissioner of the Division in which salt is required for supplying to the Fish Curing Yards and usually the lowest rate accepted. With regard to the larger supply from Uran works the rate offered includes bagging and freight charges, while in the case of salt purchased from Sanikatta Works the rate offered consists of merely cost price and the Department has to bear all further expenses. The selling price at the yards is so fixed that it will leave a margin of 4 annas or more when and if necessary per maund to meet other
petty repairs to
charges This
as per Govern-
No 6634, dated
the 18th July 1913

Conditions necessary for opening a Fish Curing Yard

223 The first condition necessary for opening a Yard
uring pur-
The next
rmen are
likely to require about 1,000 maunds of salt every year. But this limit may be reduced to 500 maunds if the Yard could be worked without an extra establishment

The plan of Fish Curing Yards

224 If the above two conditions are fulfilled, a site should be selected at a place near the sea-beach where fishing tonies and vessels land their cargoes According to the requirements in each case a quadrangular compound hedged or walled on all sides with one opening should be constructed and a storehouse for keeping salt built within

it. The remaining space within this area will be annually allotted to the fish curers for constructing fish curing huts. The fish curers will bring their catches all cleaned ane dressed to their huts in this compund and keep them thern until they are cured and fit for export The fishermes will not be allowed to cook their food or remain in thid compound after their work is finished Smoking in the compound will be strictly prohibited The quarters for the establishment and other necessary buildings and huts will always be constructed outside this compound, while the sentry box will be just outside the gate If land be available, the fish curers will be allowed to construct temporary sheds to store their cured fish outside this compound.

Curing Fish by wet and dry processes

225. In the wet process rent and cleaned fresh fish is salted and arranged in a quadrangular heap, while small and unopened fish, such as mackerel and sardine, are fixed with salt and made into a conical heap The same process is repeated the second day and the third or the fourth day and fish thus cured becomes fit for export in about a week. Fish cured with this process is never exposed to the sun In the dry process all fish, sardines included, is opened and salted and kept in a vessel, generally in an old toney, and allowed to stew in its own juice from 12 to 24 hours according to the thickness of the flesh and then thoroughly washed in sea water and exposed to the sun

Sanitation in the compound

226 The juice discharged by fish curing under wet process should be drained off out of the hut and if the number of establishments curing fish under this process be large, the drains should be so constructed that all filthy water running out from the huts may be discharged either in the sea or in sand outside the compound The filthy salt brine collected in vessels used for curing fish under dry process should similarly be taken out of the compound in buckets and thrown into the sea No one should be allowed to commit nuisance in the compound and each fish curer should be held responsible for keeping clean and tidy the space allotted to him, while the Karkun in charge of the Yard will be responsible for the maintenance of cleanliness in the compound and surroundings

Salt store.

227 The capacity of the building constructed for the storage of salt shall be equal to one year's issues and the stocks will be maintained in separate heaps in as many compartments as consignments may have been received. But salt of different consignments may be heaped together if they arrive at one and the same time Each salt heap shall have a number board denoting the number given to it in the account book, and shall be separated from others by a partition of matting The store house shall have a

strong weather fencing running to the roof of split bamboos covered with cudjans on the outside and shall have only one door on the front side There will be a gangway about two feet wide running round the store between the outer fencing and the heaps The store will remain open only when the salt is being received or issued

228 The Karkun in charge of the Yard will after taking into consideration the rate of daily issues and the space available in the store indent (F 44) on the Taluka officer for salt in such quantity as may be required by him and the latter will arrange to obtain a larger or smaller quantity as he thinks fit for the Yard As soon as the consignment arrives, the Taluka officer will proceed to the Yard and have the consignment reweighed in his presence The salt will then be heaped into a separate compartment and stamped with a seal The quantity as per permit will be credited to Form I (F 52) and the excess or the deficiency discovered accounted for by credit or debit entries in the same The Taluka officer will leave a note of the excess of deficiency, as the case may be, in the remarks column of this Register. Salt issued to the fish curers, but not used, shall also be kept in the store with the weight and the name of the owner written on the package The contractor will be paid for the net quantity landed by him at the Yard — Method of receiving salt in the store

229 After the fish curers have brought in all fish split and cleaned and assorted according to the species, the Karkun in charge of the Yard will ascertain by weighment how many fishes of each kind go to weigh an Indian maund and then calculate the weight of the whole lot by their numbers In the case of smaller fishes the weight will be ascertained by weighing some of the baskets in which they are brought in He will then enter the name of the fish curer and other particulars in Form II (F 53) and levy cost price at the fixed rate on the quantity of salt required by the man If the fish is to be cured by the wet process, he may not, except for reasons to be recorded, give more than one maund for every three maunds of fresh fish and never more than one maund for two maunds of fresh fish If on the other hand, the fish is to be cured by the dry process, the ratio of salt to fresh fish will be 1 5 After levying the cost price the karkun will test the scale and then ascertain the tare of the basket to be used for weighing out salt. The salt will then be weighed out maund by maund and the total weight of salt issued t — Method of issuing salt for fish curing

Form II.

be supplied

maund in weight will be issued, nor salt from an other heap be issued until the heap already opened is cleared

When the book balance in a heap to be cleared is about 50 maunds, the K [illegible] the Taluka officer [illegible] in a special case [illegible] the contents of the heap to be cleared, which may be made either by eye estimate or by actual weighment and write a remark in Form I as to how much salt he found in it After the clearance of this heap the Karkun will open another In cases of emergencies such a heap may be cleared and another opened without inspection by an officer, but reasons for adopting this course should immediately be reported to the Taluka officer

Issuing salt for fish curing at sea

230 Fishermen desirous of carrying salt in their boats for curing or preserving their catches at sea must apply to the Sarkarkun of the Taluka for permission to do so and furnish security either by a surety or by cash deposit against good conduct If there be no reason to refuse the application, the Sarkarkun will register the name of the applicant in Form III (F 54) and furnish the Yard Karkun with an extract from the same directing him at the same time to extend the concession to the men entered in the return The applicant will then be entitled to carry salt to preserve fish at sea from time to time in the season such quantity, as he may require, the maximum quantity allowable at any one time being one maund of salt for each registered ton of the vessel. For this purpose fraction between ¼ and ¾ are considered half a ton, while those above ¾ are considered full ton Sea going boats not remaining out at sea for more than 24 hours are not allowed this concession Salt up to the limit prescribed above is issued to the applicant on cash payment [illegible] particulars in Form III [illegible] a special permit under [illegible] issued in maunds and half maund after noting its weight in Form IV (F 55) and must be kept on board the vessel until it is required for use in bags of one maund and one extra bag for half maund, if any be purchased The vessel after taking in salt will proceed at once straight to its fishing ground and return to the Yard with its preserved catches which will be landed immediately and weighed or their weight ascertained as detailed in para 229 above The Yard Karkun will pass preserved fish at the rate of 5 maunds of fish for one maund of salt If the [illegible] explain the cause of def[illegible] prevailing excise rate wi[illegible] quantity and the matter reported to the Sarkarkun If he is found to have preserved more fish than is allowable by the rules, duty at the tariff rate will be charged on the excess quantity of fish and the matter immediately reported

to the Sarkarkun Fish preserved at sea will be admitted to the Yard for completing the process of curing and for this purpose fish so brought will be entered in Form IV and the tindal allowed the use of salt brought back from the sea, and if it be not sufficient, an additional quantity necessary to bring the proportion of salt to fish to 1 o will be issued to him Salt not used will be kept in Yard store as the property of the tindal On his next voyage he will be given this and any additional quantity that he may require on the same terms as before If at the end of the season there remains any unused salt in good condition, it shall be weighed and returned to the store and the Yard Karkun will issue him a receipt for the same on production of which before the Sarkarkun the cost price paid on it will be refunded to him

231 Fish, which has been cured in the Yard, will be taken out immediately after it is well cured, loose salt clinging to it being carefully shaken off The weight of the cured fish will be ascertained either by actual weighment or by the process described in para 229 above and entered in Form II All refuse salt shall be effectually destroyed in the presence of the Yard Karkun — *Removal of cured fish*

232 Fish is allowed to be cured with duty-paid salt either on land or at sea if the fish curer provides himself with a special permit under section 37 of the Salt Act Fish preserved with the duty-paid salt at sea is admitted into the Yards for the completion of the process and salt is issued on the same conditions as apply to the removal of salt from the Yards for the preservation of fish at sea, *vide* para 230 — *Use of duty paid salt for fish curing*

233. No one shall enter or leave a Fish Curing Yard compound otherwise than by the front gate and with the leave of the sentry on the gate, while all issuing out of the compound and their head loads will be liable to be searched for contraband salt Children under 12 years' age shall not be given entry into the compound Persons *working in the compound are expected to be of good* behaviour and to conform to the rules framed for the working of a yard Any one misbehaving or refusing to obey lawful orders will be ejected from the compound — *Conditions for entering and leaving Yard compounds*

234 Every person offending against the salt Laws or [illegible] er passed by [illegible] or working [illegible] specified period [illegible] — *Superintendent's authority necessary for prohibiting entry permanently or for a sp[illegible] pe[illegible]*

Excess and deficiency in salt heaps to be adjusted with the Superintendent's sanction

235 At the end of each month the Karkun in charge of a Yard will submit to the Taluka office a statement (F 49) showing excess or deficiency discovered in each consignment on reweighment and on clearance separately with the necessary explanatery notes and the Taluka officer will if the variation be reasonable pass it on to the Superintendent for sanction The Superintendent's orders for adjusting the accounts of the heaps will be noted against them in Form I Reweighment of consignments received for the Yard being made in the presence of an officer, the causes of excess or deficiency will be noted by that officer in Form I Ordinarily a margin of 1 per cent is allowed for consignments clearing within a year of their arrival, but the Superintendent can on reason ... up to 3 per cent and those ... orted to the Deputy Com... of responsibility tends to encourage bad practices and, therefore, constant transfer of Yard Karkuns should be avoided When they are transferred they should as far as possible hand over the stocks to their successors in per on the broken heap, if necessary, being reweighed

Fortnightly statement of transactions at a Fish Curing Yard

236 A fortnightly statement (F 51) showing the transactions at a Yard will be submitted to the Taluka office and the latter will prepare the statement for all the Yards in the Taluka and submit it to the Superintendent of the Sub-Division The Superintendent will carefully watch the progress of the industry and call for such other information as he may consider necessary

Remittance of Fish Curing Yard receipts into a Treasury

237 As a rule the Yard Karkun will not retain unless he happens to be also a Bandar Karkun more than a day's receipts the money received up to 9 p m being sent to the nearest Departmental Treasury, Bandar or Taluka, with a challan the very next morning if it be a working day or on the next working day The receipted challan will be filed consecutively in the Yard office Extra work fees collected at night should be similarly be remitted along with the cost price levied during the same period If the Yard and the Bandar office be combined in one, the Yard receipts will be credited to Form II directly from Form I of the Fish Curing Yard Register

Payment of bills on account of supply of salt

238 The supplier of Uran salt is according to the terms of his contract, to be paid for the quantity landed at a Yard by the Sarkarkun of Uran and, therefore, every officer receiving salt from Uran will, as soon as a consignment reaches him, communicate to that officer the net quantity landed at the Yard and the former will at the end of each month and after the receipt of this information

prepare bills one for each Taluka, and make payments after obtaining Superintendent's sanction thereto The Sarkarkun of Sanikatta will similarly make payments for ' ' " - his bills through the the salt Shipping paid by the Taluka end of the financial Yards will furnish an account of expenditure incurred by him on their account

Working hours

239 (1) The working hours at the Fish Curing Yards are from sunrise to 9 p m every day, Sundays and holidays included, and during this time fish curers are entitled to bring in fish and receive salt as often as they wish After 9 p m the Yard can be kept open to admit fish and issue salt, if the fish curer or curers pay over time fees at the following rates —

8 annas for Karkun for each hour,

- annas for each peon on duty for each hour

(2) These fees are to be paid in equal shares by all men applying for the concession

(3) Such overtime fees are first entered in the Fish Curing Yard Register (F 46) and then credited to Taluka Form II They are distributed at the end of the month in whole to the men who actually worked the over time

Issue of salt for local Consumption from the Fish Curing Yards

240 Issue of salt from the Fish Curing Yards for local consumption in the Ratnagiri District —

The whole of the Ratnagiri District being during the ces there Govern fidential, dated the 31st May 1911 have sanctioned the issue of salt for local consumption from the Fish Curing Yards at such fixed prices and during such period as may be determined by the Deputy Commissioner, Southern Division, in consultation with the Collector of Ratnagiri The selling price will generally be not less than duty plus the issue price at the Yard

Procedure

241 When salt is ordered to be issued for local consumption, not more than one maund or less than 24 seers should be sold to a single person It will not also be sold in any quantity to the licensed salt vendors nor on a Sunday or a public holiday All salt sold for local consumption is entered in a special Register (F 47) and the daily totals are then carried to form I of the fish Curing Yard In the remittance challan the details of salt

duty and cost price of salt are given separately to facilitate their credit to their proper heads The Taluka officer will at the end of the account month submit to the Chief Account Officer a statement (F 50) of salt sold from the Yard for local consumption and another to the Superintendent of the Sub-Division

(2) For Industrial Purposes

Procedure

242 Duty free salt is also issued for industrial purposes such as bleaching, dyeing and tanning, and the procedure adopted in their case is as under —

The Manager of a Mill or a Tannery must apply to the Deputy Commissioner of the Division in which his factory is situated requesting the grant of the concession and consenting to tender at the same time Rs 100 annually as deposit for meeting Government expenses of inspection, (G R R D No 10749 of 1-11 07) The Deputy Commissioner, if he has no reason to withhold the grant of the concession, will accord his sanction and call upon the applicant to execute a bond (vide P) and to pay Rs 100 in the Chief Account Office Treasury in Bombay After these preliminaries are over, the applicant will be entitled to the use of duty free salt required in his factory, if he observes all the conditions of his agreement and of the rules annexed thereto

Issue of duty free salt for use in the Acetone Factory

243 For use as drying Agent in the Acetone Factory at Deolali salt is also issued on the same conditions except the payment of a deposit of Rs 100 as supervising charges For rules and form of license *vide*

Refund of duty how obtained

244 At the e [illegible] Mill or other Indr[illegible] Superintendent of [illegible] duty on the quant[illegible] factory in that quarter and submit therewith all permit or duty receipts pertaining to it with a statement (F 119) The Superintendent will satisfy himself that the salt has been really consumed in the factory and sanction refund of duty paid on that quantity Such refund bill will be cashed and payments made to the parties concerned by the Chief Account Officer of Customs, Salt and opium, Bombay. The applicant will also furnish the Superintendent by the 10th of every month at the latest with a statement of salt received and used in the preceding month and will continue to enjoy this concession, if in the beginning of each subsequent year he deposits with the Chief Account Officer Rs 100 for the expenses of inspection

Inspection of Mills etc.

245 The salt required in the factories will be kept in a strong room under lock and key and accounts of daily

receipts and expenditure kept under the rules will be open for inspection by Salt and Excise Officers authorised in this behalf It is essential that officers authorised in this behalf should as far as possible visit these establishments at least once a month and check the stocks and account They should also see that the provisions of the rules are strictly complied with and make mention of these inspections in their diaries

246. An officer of the Salt or Excise Department, not lower in rank than a Sarkarkun or Inspector, within whose jurisdiction the factory is situated or one who can conveniently visit, it is generally selected and authorised to inspect the salt stores in mills and factories, and such officer is entitled to receive only his expenses under the Civil Service Regulations. Selection of officers for inspection.

(3) *For Agricultural Purposes.*

247. Salt from Fish Curing Yards or salt-works is denaturalised and issued for agricultural purposes on the following conditions — Issue of salt

(1) The agriculturist must apply and obtain a permit (F. 113) from the Agricultural Department by the end of October each year ;

(2) Such permits should be presented to the Sarkarkun of the Taluka or the Yard Karkun as may be convenient and cost price at the rate mentioned in it paid to that officer by the 15th of January each year ,

(3) The Sarkarkun will then endorse on the back of the permit that the cost price has been received and that the permit holder should present himself to receive the quantity on any working day between 15th April and end of May ,

(4) Before the salt is issued, it will be denaturalised by mixing it with crude oil and bone dust in the proportion of 94 1 5 = 100 in the presence of the Sarkarkun ,

(5) The labour necessary for the preparation of the mixture and weighing it will be supplied by the Salt Department

248 The selling price of this salt is made up of the cost price of salt at the Yard plus the cost of denaturalising materials Salt issued from the Yard stores for this purpose is debited by a single entry in Form 1 of the Fish Curing Yard Price of denaturalised salt

Procedure for salt works

249 Permits having been obtained as described in para 247 must be presented to the Sarkarkun or to the nearest Salt Revenue Officer with the amount of cost price fixed by this Department and mentioned in the permits If the money be paid in the offices other than that of the Sarkarkun, such as the Bandar or Yard, it will be forwarded with the permits to the Sarkarkun's office where it is credited first in a separate account book (F 115) and then in Form II in a lump sum under "Cost Price of Salt" and receipt passed on the back of the permit The permits are then returned to the parties concerned with instructions to present themselves with them to receive salt on any working day between 15th of April and end of May The Sarkarkun will, as soon as possible, but before the 1st of February, forward his indent for denaturalising materials to the Sarkarkun of Dadar so as to reach his office by 15th of February The Sarkarkun of Dadar will after the receipt of all indents purchase the articles in wholesale units and distribute them to all the indenting officers by the end of March next If salt is to be issued from Salt works, the Sarkarun will also purchase the requisite quantity of salt at the lowest possible rate by about the same time and soon after the receipt of the denaturalising materials prepare denaturalised salt and notify to all permit holders to attend and receive their quantities and on their appearing will weigh out salt and retain the permits If salt be issued by another officer than a Taluka officer the permits will be sent to the Sarkarkun's office for record As salt after denaturalisation becomes a manure and unfit for human consumption, it does not require a special permit to legalise it possession or transport

Accounts and profit and loss statement

250 The cost price of denaturalised salt is fixed by adding about 3 annas to the issue price at the Fish Curing Yard The accounts of receipts and expenditure of bone dust and crude oil are kept in form (F 115), while for the purposes of profit and loss statement a cash account is kept At the end of each season these accounts explaining the causes of increase or decrease are submitted to the Deputy Commissioner through the Superintendent of the Sub-Division

(4) *Issue of Duty Free Salt in lieu of lost quantity*

Principle and conditions

251 The general rule of the Department is that when once salt is weighed out and given in charge of the permit-holder, all responsibility with regard to its subsequent loss rests with the trader This rule, however, is relaxed in the case of consignment lost before they pass through the appointed Preventive Stations if it is shown

that such loss was not due to the negligence of the trader or his servants In every application for permit for removal of salt by water the applicant declares if he is loading his boat by more than 32 maunds per registered ton that he will not claim compensation for loss of salt during transit, therefore, when any accident happens and is reported to the Sarkarkun, the first point to be cleared is whether, disregarding the limit of weight so fixed, the boat was over-loaded The next point for inquiry would be whether the boat by its age and condition was seaworthy and, if so, whether there was culpable negligence on the part of the crew in handling her In short, losses certified to be due to acts of God and to such other accidents which the crew cannot reasonably be expected to avert, are admitted and made good by re-issuing the lost quantity without payment of duty But other charges such as ground rent have, however, to be paid as on first removal.

252 When by any accident during transport salt is lost between the salt-work and the Preventive Station, the trader will give immediate intimation of the same to the Sazedar and the Sarkarkun of the Taluka and these officers will instantly repair to the place to ascertain how much cargo has been saved and the cause of the accident The Sarkarkun will make a panchnama with regard to the condition of the boat and its cargo and make full inquiry to ascertain the cause of the accident He will then submit these papers with his opinion to the Superintendent of the Sub-Division and the conclusion arrived at in this inquiry will be fully made use of when the trader applies for the issue of duty free salt in lieu of lost quantity An application bearing one anna Court fee stamp will be made to the Sarkarkun concerned for the issue of duty free salt setting forth the causes of accident and the precautions taken to prevent the loss and the latter will forward it for orders to the Superintendent with a reference to the proceedings of inquiry The Superintendent will then submit it with the proceedings and his opinion for orders to the Deputy Commissioner of the Division who, if he finds the accident to be due purely to causes beyond the control of the trader, will sanction the re-issue of the lost quantity Procedure

253 Claims for compensation in respect of accidents happening to consignments of salt after they have passed a Preventive Station should never be entertained They are trade risks and as such could be averted by insuring the cargo (G R, R D No 3671 of 19th May 1893) Claims in other cases

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Procedure for salt works

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CHAPTER XII

MISCELLANEOUS.

1. Buildings
2. Administration Report.
3. Miscellaneous Indents and Returns

1. BUILDINGS

A Buildings on the Books of the Public Works Department

Class of Works

254 Works undertaken for the Department by the Public Works Department are divided into two classes—(1) [illegible] above, and (2) Minor [illegible] The Commissioner [illegible] authorised to grant [illegible] ds for original works [illegible] limit of Rs 2,500 [illegible] the previous sanc-

Power of the [illegible]

Powers of the Deputy Commissioners

255. The Deputy Commissioners of Salt and Excise have been empowered to accord sanction to and allot funds for original minor works including residental buildings under "salt" up to Rs 1,500

(G O, P W D, No A—5127 of 5-5-19)

Allotment of funds

256 (1) The Commissioner can allot funds for all minor works exceeding Rs. 2,500, provided the previous administrative approval of Government has been obtained

(2) All additions to and alterations in buildings other than residential buildings are executed by the Public Works Department and the funds are met from the Com- [illegible] rial Minor Works [illegible] annual repairs to [illegible] Department are [illegible] ads at their disposal

Additions and alterations to residential buildings

257 (1) No additions or alterations can be ordered in residental buildings without the previous sanction of Government On receipt of sanction the Commissioner may allot funds from his discretionary grant

(2) All proposals for additions or alterations to residential buildings should be accompanied by the requisite rent statement for submission to Government

Return of Imperial Major and Minor Works.

258 (1) On 1st October each year the Deputy Commissioners shall submit to the Commissioner two one showing the list of Imperial Major Works under

(*a*) Salt, and (*b*) Customs, and the other showing the list of Imperial Minor Works under (*a*) Salt, and (*b*) Customs to be executed during the following financial year, together with a rough estimate of cost of each work Full particulars as regards the necessity for each work should be stated in the remarks column

(2) For the above purpose the Deputy Commissioner should obtain a rough estimate of cost from the Executive Engineers No work not shown in the above return can be undertaken during the following year The Commissioner will include such works proposed by the Deputy Commissioner as he deems fit in his returns due to Government and will communicate this to the Deputy Commissioners The Deputy Commissioners should then take steps to furnish fair plans and estimates for all minor works for submission to Government, if necessary or for allotment of funds at the beginning of the next financial year

259 In the beginning of each year the Commissioner will allot to each Deputy Commissioner funds from his discretionary grant for Original works up to Rs 1,500 to enable the Deputy Commissioner to allot funds on receipt of fair plans and estimates from the Executive Engineer — Allotment of funds to Deputy Commissioners

260 The Deputy Commissioner shall furnish the Accountant General with a monthly return in the form of "Re appropriation Statement" in respect of funds allotted by him for each work during the month — Re-appropriation Statement

261 Sites for buildings to be constructed through the Public Works Department Agency will be selected by the Public Works Department in consultation with the Departmental officers and, if need be, with the Sanitary Department also If the site has to be acquired from a private person the cost of such acquisition will be included in the estimate for the building and the acquisition proceedings will be undertaken by the Revenue Department on an application from the Public Works Department — Selection of sites

B Departmental Buildings

262 No limit has been fixed for construction of buildings by the Salt Department Agency But as a rule no building costing Rs 5,000 and above is undertaken by the Department with the exception of peons' lines The expenditure is met from the grant provided under "Petty Construction" in the "5 Salt" budget It is a quinquennial contract grant which is fixed by Government The cost of original works as well as special repairs to works originally constructed through departmental agency are to be met from this grant, there being a separate grant, — Petty Constructions

viz , "Petty Repairs" for meeting expenditure, such as white washing, tile-turning, weather fencing, etc

Allotment of funds

263 (1) The Commissioner will on receipt of the printed budget, apportion the petty construction grant among the Deputy Commissioners of Divisions according to their requirements, The Deputy Commissioners will call for before hand and keep ready lists of works to be executed in their respective Sub Divisions and allot funds as soon as the Commissioner's apportionment is known

municate the allotments to

with the least possible delay

(2) Funds allotted for one work, if required for utilization on another, the Superintendent may so direct, only with the previous sanction of the Deputy Commissioner,

Execution of work by contract or piece work system

264 The execution of Departmental works will be taken in hand after the plans and estimates are passed by the Superintendent and the works completed before the end of the financial year If a work be given out for construction by contract, the officer responsible for its proper execution will obtain an agreement from the contractor specifying therein in detail the work to be executed, the materials to be used for it, the time within which it is to be completed and the penalty to be paid to Government for failing to complete the work in time and in the manner specified in the agreement There is no necessity for obtaining an agreement when a work is being executed on a piece work system or when the work to be executed is not costly But in such cases payments will be made either after the work is satisfactorily completed or by instalments not exceeding the value of the work done By frequent visits and careful inspection of the materials brought to be used, the officer responsible for its execution will see that it is properly executed and with the best of materials Agreements taken on stamped

[illegible]

the money

[illegible]

Selection of sites

[illegible]

Register of Buildings

266 A Register of buildings in the form (F 20) together with land appertaining to them shall be maintained

tained in every office and the cost of any addition or alteration made in them should be added to the capital cost of the same.

267. [illegible] weather fences to [illegible] for in the budget [illegible] Taluka officers will prepare estimates for these works early in January of each year and submit them to the Superintendent. The Superintendents will scrutinize and return these estimates duly passed early in April following so that the taluka officers may execute the necessary repairs in proper time and maintain the buildings in good condition.

Current repairs and erection of weather fences

C *Hired Buildings*

268 The Commissioner is authorised to the renting of private buildings up to a limit of Rs 12 per mensem in each case. The Commissioner will furnish the Accountant General with a copy of his order sanctioning the hiring of a building and attach a certificate from the Executive Engineer of the district that a public building was not available for the purpose.

Private Buildings

D *General*

269 Municipal or Cantonment taxes on Government buildings will be paid by Government, but the first bill on account of buildings on the books of the Public Works Department should be supported by a certificate from the Executive Engineer that the charge is reasonable. In respect to Departmental buildings the assessment should be certified to be correct by the Departmental officers.

Municipal or Cantonment taxes

270 Charges on account of electric installations in residential buildings are to be met by the officer occupying the building.

Electric installations

271 At the beginning of May every year each Deputy Commissioner shall submit to the Commissioner the information prescribed in G O, F D, No 627, dated 7th February 1919, for communication to the Accountant General.

Return of Departmental Buildings

II *Administration Report*

272. With a view to remedying defects, if any, in the machinery employed for the collection of salt tax it is necessary that at the end of each year every administrative unit should review the operations of the past 12 months. The object in view in taxing salt is that every man should pay his quota towards the expenses of the state and therefore the aim of these annual reviews should be to find out by comparison of the figures for the year with those of previous years whether untaxed salt in very appreciable quantity is

The object of Administration Report

being consumed in any of the districts served from a particular source, the earlier this review is made the quicker will any existing defect in the administration be discovered and remedied.

Time for submission by the Commissioner

273. The Annual Administration Report of the Salt Department is prepared by the Commissioner of Customs Salt and Excise and submitted to Government by the 1st of September following to which it relates.

(G. R. No. 1654—30-10-1900.)

Date of submission by Deputy Commissioners and Superintendents, and Taluka Officers.

274. The Deputy Commissioners of the divisions will submit Administation Report for their respective Divisions on the line of the printed Reports to reach the Commissioner by the 15th of July, while the Superintendents and Taluka Officers will submit theirs for their respective charges by the 15th of June and the 15th of May respectively.

The main points to be referred in the report.

275. The main points to be dealt with in the report [illegible]

ment.

(G. R. No. 1169—4-3-80.)

III. Miscellaneous Indents and Returns, etc.

Monthly sales and duty collections.

276. The Chief Account Officer should on behalf of the Commissioner of Salt report by wire to the Commissioner of Northern India, Salt Revenue, the figures of salt issu- [illegible] month at the latest by the 5th of [illegible] they relate, the figures for [illegible] separately from those of imported salt (G. R. No. 6919—19-7-06). The Taluka officers should report similar figures to the Chief Account Officer for their charges by letter or wire on the 1st of the month following to which they relate.

277. Similarly Taluka officers in charge of Salt-works or stores will report to the Chief Account Officer every month on the 1st the stocks of salt held by them that morning and the latter will report the total by wire to the Government of India at the latest by the 5th of each month. Monthly stocks

278 Taluka officers in charge of Salt-works and stores will submit one copy each to the Superintendent, the Deputy Commissioner and the Chief Account Officer of the monthly statement of produce, sale, etc, of salt (F 76) at the latest by the 7th of the month following to which it relates explaining the causes of fluctuations Statement of produce sale etc of salt

279 Similarly a statement of monthly market price will be submitted by the Taluka officers to the Superintendent on the 1st of each month showing the wholesale and retail prices prevailing in the preceding month in the principal markets in their respective charges and explaining causes of fluctuations and the Superintendent will submit a statement for his Sub-Division to the Deputy Commissioner Monthly market price

280 Taluka officers will submit this return (F 67) to the Deputy Commissioner by the 5th of January and the latter officer will submit a consolidated return by the 15th of the same month each year to the Commissioner The Commissioner will submit a statement for the Presidency proper to Government in the Revenue Department by the 1st February Annual return of salt produced with its value for the calendar year

(G R No 5301—6-8-88 and No 8161—18-11-90)

281 This (F 69) statement will be for the financial year and be submitted by the Taluka officers to the Chief Account Officer by the 15th of April each year Statement of produce sale etc of salt in each salt work

282 This statement for the financial year should be submitted by the Taluka officers to the Deputy Commissioners of the Divisions and the Superintendents by the 15th of April each year Statement of cost price of salt at salt works

283 This (F. 74) should be submitted by the Taluka officers for the financial year to the Chief Account Officer and the Superintendent, one copy each, by the 15th of April Statement of offences against Salt Laws.

284 This should be submitted by the Taluka officers in charge of salt-works for the financial year to the Superintendent and the Deputy Commissioner by the end of April each year Statement of salt produced and sold etc

285 Budget estimates of contingent charges of a fluctuating nature will be submitted each year with the necessary explanation with regard to increase and decrease in June to the Superintendent of the Sub-Division Budget estimates of contingent charges

Lists of Imperial Works

286. Lists of Imperial Major and Minor Works to be executed in the next financial year will be submitted separately to the Superintendent by the 5th of July each year

List of buildings to be constructed Departmentally

287. Lists of buildings to be constructed Departmentally will be submitted to the Superintendent by the end of December each year.

Service Stamps

288. Service stamps required for all the offices in a Taluka will be obtianed according to the requirements by *the Taluka officer on a bill countersigned by the Superintendent* and that officer will supply them to all others in his Taluka.

(G O., F. D., No. 478—6-2-18).

Indents for Dead Stock

289. Indents (F. 22) for deadstock will be submitted every six months in September and February of each year accompanied by a statement of articles to be written off during the same period No article of value should be entered in this statement (F. 24) unless it has been previously condemned by the Superintendent. Indents for *gadis* [illegible] other articles, while [illegible] for only once a year. [illegible] all dead stock articles according to the list are forthcoming should be furnished to the Superintendent in April *each year.*

Estimates for current repairs and original works

290. Estimates for current repairs and weather fences should be submitted in January of each year, while estimates of new or additional works should be sent in whenever allotments are made

Indents for forms and envelopes

291. Indents for standard forms and envelopes should be submitted every year in February and December respectively and those for special forms bi-annually in October. Magisterial forms should be obtained as occasion arises

Indents for clothing arms and accoutrements

292. Indents for clothing and arms and accoutrements should be submitted separately in April, they will be model indents unless previous sanction has been obtained to increase the supply.

Superannuation statement

293. This return (F. 40) should be submitted separately for superior and inferior servants in November of each year.

Qualification returns

294. These should be submitted by the Taluka officers for their subordinates and by the Superintendents for the officers under them in November each year.

Indents for Books and publications

295. This should be submitted by each officer to his immediate superior in June and a certificate that all books are catalogued and are forthcoming should be furnished in April.

CHAPTER XIII

The Indian Ports Act

Powers

296 (1) The Commissioner of Customs, Salt and Excise is the immediate authority to whose control the Deputy Commissioner and the Conservators of all the ports in the Bombay Presidency are subject Commissioner

(2) He is the Administrator of the Northern and Southern Groups of Ports Fund

(G N No 11840—3-10-17)

(3) As controller of the Funds he can sanction the entertainment of any establishment to be paid for from those Funds

(4) He will prepare the annual budget and submit it to Government for sanction

(5) He can sanction the transfer of grants from one major head to another

(G R, R D, No 1625—2 3-94)

(6) He can sanction on his own authority charges for the maintenance of light and spend on any one work up to Rs 10,000

(G R P W D, No 20 A-40—27-8-90)

297 (1) The Deputy Commissioners as Collector of Salt Revenue, are, subject to the control of the Commissioner, intermediate authorities to whose control the Conservators at ports in their Divisions are subject Deputy Commissioners

(2) The Deputy Commissioner can sanction estimates for ordinary repairs up to Rs 1,000 in each case

(G R, P W D, No 20-A-40—27-8-90)

(3) He can countersign and pass all bills exceeding in amount to Rs 25, provided the expenditure is previously provided for in the budget

298 (1) The Superintendents are Conservators for the ports in their charges and are subject to the control of the Deputy Commissioner Superintendent

(2) They make appointments of Tindals and Lascars

(3) They pass expenditure not exceeding Rs 25 in any one case, except Public Works by civil agency, provided there is provision made for it in the budget

Sarkarkuns — 299 The Sarkarkuns are Assistant Conservators for the ports in their charges and the ports fund establishments are subject to their immediate control.

Bandar Karkuns — 300 Bandar Karkuns are Assistant Conservators for their respective ports and are subject to the Sarkarkun's control

Superintendent of Lights — 301 The Superintendent of Lights is the Departmental expert with regard to buoys, beacons and lights All stores are purchased and supplied by him

Coast Guard Inspectors. — 302 The Coast Guard Inspectors are entrusted with the management of buoys, beacons and lights and prepare indents for stores in respect to them.

Service — 303 The service of the Port Fund employes is pensionable

(G R, F D, No 3205—21-10 85)

Budget — 304 The Taluka officer prepares the budget for his taluka and the Superintendent for his Sub-Division The Deputy Commissioners consolidate and submit them for their Divisions, while the final budget estimates, separately for the Northern and Southern Groups, are prepared by the Commissioner and submitted to Government for sanction

Execution of works — 305 The Northern and Southern Groups contribute each annually Rs),000 for the maintenance of the Coast Guard service Provision is made for all works to be executed through civil agency in the budget, the works are executed through the local Executive Engineer on the following conditions —

(1) The same percentage for establishment charges is charged to the Ports Fund for works carried out on their behalf as to the Municipalities and Local Boards

(G R, P W D, No 126-A 8 8-85)

(2) The estimated cost of each work must be paid in advance in the nearest Revenue Treasury to the credit of the Executive Engineer of the District and the expenditure incurred by that officer to be debited against it

(G R, P W D, No 189—A 215—1-5-85)

(3) The Public Works Account Department will furnish monthly accounts of outlay on each work to the Commissioner

Lands within port limits — 306 (1) Under section 4 (2) all lands within port limits not being private property are vested in the Conservator of the port. All lands required for landing and

shipping goods and for tea stalls at Bandars for the convenience of the passengers are entered by the Land Revenue Department in their Registers in the name of the Salt Department. Land required for tea stalls, hotels or other conveniences for passengers near a Bandar is annually leased by the Deputy Commissioner of the Division; for the form of lease, *vide* F. 143.

(2) Other lands within port limits are disposed of by the Land Revenue Department after obtaining the previous consent of the Salt Department

(3) Lands required for beaching vessels in the monsoon or painting them in the fair season or by fishermen for drying nets and fish are, however, reserved for these purposes.

307. In reporting on cases of transfer of lands within port limits the Taluka officer should carefully enquire on the spot whether the land is used for any of the purposes metioned in the preceding paragraph or whether it is likely to be ever required for a Fish Curing Yard or other purposes of the Salt Department, if it is not likely to be required for any of these purposes, the transfer should be agreed to The consent or refusal should be given by the Deputy Commissioner of the Division. Transfer of lands within port limits

308. (1) The denudation and cultivation of lands above high water mark has a greater tendency to silt the creeks than the lopping of mangrove where the land is in private occupation, but no action can be taken in such cases. Where it is Government, not only cultivation but cutting and lopping should be prevented by the Salt Department within the 50 yards limit And when it is proposed to give out Government land for occupation, this aspect of the question should be seriously considered Preservation of Tiwar or Mangrove bushes and reclamation of lands within port limits

(Collector of S R. No 7323—6-8-10)

[illegible] for cultivation, it [illegible] aimer will protect [illegible] *incursion of creek* [illegible] soil into the creek [illegible] ter protection than mangroves.

(Collector of S. R. No. 1323—13-6-16.)

(3) Cultivation of land on or near the banks of creeks can be allowed if the cultivator binds himself to build a wall on the creek banks so as to prevent soil being washed into the creeks

(Collector of S. R No. 1323—8-4-16.)

Boats plying for hire or otherwise (section 6)

309. Application for a license to ply a boat for passengers on hire or otherwise between shore and a steamer at certain ports is to be made to the Sarkarkun by the owner of the boat in the beginning of the September each year with a one anna Court-fee stamp affixed to it. The boat will then be measured according to the formula given below either by the Sarkarkun or the Coast Guard Inspector and the measurements and the application submitted to the Superintendent of the Sub-Division. If the application be for the renewal of the license and if the boat be seaworthy and there be no alterations made in it, the old measurements may be accepted and reported to the Superintendent who will prepare and issue the license (F. 144 or 145) under his signature so as to reach the owner before the end of September each year and the license shall remain in force for 12 months from 1st October.

Open boats.

The method of measurement of boats

The length and breadth of the boat outside dimensions and the depth inside should be multiplied together and the result by .6 (decimal point six), the product will give the capacity of the boat in cubic feet. Divide the product by 10 and 20 which will give the number of passengers for fair and foul weather respectively.

Decked boats.

The superficial area of the deck excluding hatch ways, sky lights or any space not adapted or intended for the use of the passengers should be taken into account. Multiply together the length and breadth of the deck, deduct therefrom the area of the space mentioned above and divide the product by 4 and 6 and the result will be the number of passengers that can be accommodated in fair and foul weathers respectively.

N. B.—Licenses are not required for boats plying for goods only between the shore and steamers

Fishing stakes. (sections 10 12).

310. As far as possible planting of fishing stakes in navigable creeks should be discouraged, stakes newly planted without the knowledge of the Conservator of the port and likely to be a danger to free nagivation in the port should at once be removed. A record of stakes which have become lawful by long usage or permitted by the Department should be maintained and care should be taken that they do not encroach upon free passage left in the creek. Transfer of such stakes, whether by succession, sale or mortgage, can only be effected with the sanction of the port authorities. For form of Register of fishing stakes see Form

NOTE—Stakes put down periodically and removed after the season is over or stakes put down only for the neap or the spring tides are lawful stakes and require to be entered in the register

311. (1) Port Funds are entitled to the revenue from the sale of sand, stones, etc, from the beds of rivers, but in the Thana and Kolaba creeks these items of revenue are enjoyed by the District Local Boards In other districts such materials are at present allowed to be removed free of charge on application to the Assistant Conservator of the Port (Sarkarkun) on the following conditions — Removal of sand stones mud etc within port limits (section 3)

(a) that the applicant does not dig pits or injure embankments;

(b) that he removes it from the place indicated in the order,

(c) that he removes it within a given time.

(2) Mud may be removed for agricultural purposes or building houses with the permission of the Police Patel of the village.

(3) Mud required for the repairs of the embankments of creeks may be removed without permission

312. The current rate of port dues leviable under this section is the maximum rate and is to be charged only on vessels discharging goods or passengers or on vessels coming in partially laden to take in more cargo Port dues paid at one port in a Group exempts the vessel from payment of the same at other ports in the same Group for a period of 30 days calculated from the date of entry of the vessel in the port to midnight on the next 30th day Vessels entering a port on the last day of the free period are exempt from the payment of port dues even if, owing to the closing of the Custom House on account of Sundays or holidays, they be entered inwards some time after their entry in the port The hour of arrival should be reported by the master at the Custom House and entered on the import papers Port Dues (section 33).

(Collector of S R. No 8—24-8-88)

313 If port dues at reduced rate under section 46 or 47 are collected from a vessel at one port and the same enters within the free period another port in the same Group to discharge cargo or passengers or to ship one or the other, the difference between the full and the reduced rates will be levied at the latter port and the tindal given a fresh receipt for the full amount, the period of exemption from payment of port dues being, however, calculated from the date of entry in the first port. Differental amount for port dues

314 As a rule port dues should be levied on the conditions obtaining at the time of entry of the vessel in a port It the master should change his mind subsequently and discharge or take in cargo or passengers, the dues Conditions of levy of port dues

leviable at the differential rate should be recovered and a fresh receipt granted current for the period mentioned in the original receipt

Time for payment of port dues

315 The time for paying port dues is not fixed by law and therefore extends from the date of entry of the vessel to the date of leaving a port

Vessels in ballast

316 Vessels entering their ports of destination in ballast are charged port dues at three-fourths of the full rate even though they should fail to sail out loaded

Pleasure yacht or boat not registered as such

317 Vessels not registered as "Pleasure Yachts or Boats" are liable to pay port dues even if they be used as Pleasure Yachts or Boats

(Bombay Port Officer's No C-455 of 28-2 87, and Collector of S R No 835—2 3 87)

Vessels of H H the Nawab of Janjira

318 Customs authorities at Alibag should allow vessels belonging to the Nawab of Janjira to pass without payment of port dues

(G R No 6529—18 1 78)

Vessels anchoring outside the port limits

319 Port dues cannot be levied from vessels discharging or taking in goods outside port limits Such vessels may be dealt with under section 11 of the Sea Customs Act, VIII of 1878, and punished under article 2 of the Schedule under section 167 of the same Act

(G R M D No 804—20-10 79)

Vessels in temporary service of Government

320 In the case of vessels employed for the service of Government no special exemption should be provided for in any charter party in regard to payment of port dues or pilotage or other fees

(G I, M D, No 2722-4 12—60, G M No 4732—9-12 60 and G N dated 3 10 62 printed at page 857, B G G of 9th idem)

Verification of the payment of port dues at other ports

321 Officer in charge of a Custom House should at the end of each month prepare returns (F 148) of port *dues paid at other ports in the same Group*, one for each port, and forward them for verification and return to officers in charge of these ports These, when received, should be filed in the order of entries in the Vessel Register and produced at the time of audit

Accounts of receipts and expenditure

322 The accounts of receipts and expenditure are kept separate from Salt accounts though for convenience money is remitted or drawn from the Revenue Treasury along with the moneys of the Salt Department Bills amounting to more than Rs 20 have to be signed after affixing a one anna receipt stamp Salaries and allowances of the Ports Fund establishments must be drawn separately

on forms marked 'L F.' Expenses incurred in salving goods are debited and the sale-proceeds of such goods credited to the Ports Funds

323 Indents for Boat and Light house stores should be prepared separately and submitted to the Superintendent of the Sub division in November of each year. The Superintendent will consolidate them for his Sub-division and pass on for compliance to the Superintendent of Lights In indenting for stores the Superintendent should always indent for wholesale units or multiples of such units even though his requirements may be less than such units and the balance remaining on hand after distribution according to the Taluka officers' indents should be kept at the Central Stores for future use The Superintendent of Lights will despatch stores to the Central Stores of the Sub-Division by the 31st of March, while stores from such Central Stores will be distributed before the end of April next Port Fund Stores

324 Accounts at the Central Stores will be kept in separte sets, one for lights and buoys and another for boats, the receipts and expendit
ly shown in them Lo
be written off with the
tendent Similarly accounts of receipts and expenditure of stores will be kept at the Bandars separately for light houses and boats and Bandar lights Ordinarily store required for daily use should be debited once a month, while other stores required periodically should be debited on the day they are taken out of the Stores The Sar-Karkun will check the balances of marine stores at Bandars and the Coast Guard Inspectors of those at the light houses The Superintendent should also during his tours check these balances Stores Accounts

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CHAPTER XIV

The Landing and Wharfage Fees Fund

325 The Fund is started with the following objects — Objects

(1) Construction and maintenance of—

(a) landing places for the convenience of traffic and trade

(b) waiting rooms and dharamshalas

(c) privies and

(d) portions of roads leading to wharves and jetties within tidal limits, and a short distance clear and for approaches to dharamshalas, but not to communications inland

(ii) In providing for conveniences or facilities for passengers such as

(a) water supply,

(b) lights at bandars and dharamshalas,

(iii) In payment of charges connected with establishing, maintaining and working of telegraphs and telephones at the coast ports

Administrator

226 The Chief Customs Authority (the Commissioner of Customs, Salt and Excise) is the Administrator of the Fund

Committee

327 Government have appointed a Committee consisting of the following members to assist the Commissioner with their advice as to the disposal of the proceeds of the Fund —

(1) The Collector, Ratnagiri

(2) The Collector, Kolaba

(3) A nominated member of the District Local Board, Ratnagiri

(4) A nominated member of the District Local Board, Kolaba

(5) A representative of the Bombay Steam Navigation Company, Limited

(6) The Deputy Commissioner of Salt and Excise Southern Division

(7) The Deputy Commissioner of Salt and Excise, Central Division

Rates of fee

328 The rates of fee leviable are as under —

(a) Half an anna on every passenger travelling by harbour ferry steamer at ports on the Bombay-Ulwa and Bombay-Dharmtar lines,

(b) One anna on every passenger travelling by a coasting steamer from or to any port to which this Act applies to or from another such port, or to or from a foreign port in the Konkan

(c) Half an anna on every passenger travelling by country craft pleasure yacht, motor vessel or steam launch from or to any port to which the said Act ap-

plies to or from any other such port, or to or from a foreign port in the Konkan; Provided that—

(i) no fee shall be levied on a passenger travelling from or to a coast port to or from a creek Port under that port;

(ii) A fee at half the rates prescribed above shall be levied on children between the age of 3 and 12 years and no fee on children under 3 years of age;

(iii) No fees shall be levied on passengers carried on Government launches or boats when travelling on Government service.

329. The fees are to be recovered in the following manner.—

(1) In the case of passengers travelling by steamers by the Steamer Company concerned at the port of embarkation on each ticket issued and shall be remitted by the Company to the Chief Account Officer of Customs, Salt and Opium at the end of each month.

(2) In the case of passengers travelling by country craft plying under licenses granted by the Superintendents of Salt and Excise from the licensee on the following scale payable in advance:—

(a) for each boat licensed to carry more than thirty passengers, Rs. 48 per annum;

(b) for each boat licensed to carry 30 passengers or less, Rs. 36 per annum.

The amounts may be recovered in three instalments due on or before the 1st October 1st January and 1st April respectively.

(3) In the case of passengers travelling by country craft, bunder boats, pleasure yachts, motor vessels or steam vessels not plying under licenses issued by the Superintendents of Salt and Excise or not covered by a six-monthly standing port clearance issued by the Collector of Customs, Bombay, endorsed to the effect that the fixed fee on account of the [illegible] und for the port of [illegible] of the vessel by the [illegible] cording to the scale [illegible]

(4) Fees from creek passengers will not be levied, but improvements to creek ports will be allowed

after the claims of ports from which fees were levied are met

Note —(1) Government have exempted the levy of the fees from free-pass holders of the Steamer Companies (G R No 1011 of 26th January 1917)

(2) Government have refused the concession of exempting from the levy of wharfage cesson tickets issued to Sadhu [illegible] at concession rates by [illegible] Company (G O, R. D, [illegible]

(3) Government disapproved the proposal to discontinue the collection at the Bombay Custom House of the fee leviable on passengers on country craft under the bye laws framed under section 9 of the Act

(G O, R D, No 6066 of 29 5 20)

Function of the Committee — 330 Two meetings are held every year, one for the consideration of the budget in April and the other in October for consideration of proposals for execution of works provided in the budget

Budget — 331 The budget is prepared by each of the Deputy Commissioners, Central and Southern Divisions in consultation with the District Local Board concerned and is sent to the Chief Account Officer of Customs, Salt and Excise by the 15th December, where it is consolidated and submitted to the Commissioner early in January Copies of the same are then circulated among the members before the budget meeting is held

Disposal of Collections — 332 One third of the estimated receipts plus unspent balance of the previous year's budget provision are earmarked for minor works The rest is as per G R No 5563, dated 31st May 1920, to be invested in securities for the execution of larger schemes

Who is to execute the sanctioned works — 333 Works not executed by the Public Works Department are usually to be carried out by the District Local Board Agency Only original works not costing Rs 250 and repairs costing not more than Rs [illegible]00 are to be carried out through the agency of the Salt Department

Countersigning bills — 334 The Deputy Commissioners can sanction bills for which specific provisions exist in the budget

Pay bills to be countersigned by Superintendent — 335 The Superintendents of Salt and Excise are authorised to sanction pay bills not exceeding Rs [illegible] in each case of servants' wages paid from the fund

Authority for the execution of works — 336 No works are to be executed without distinct authority from the Committee.

337. The Chief Account Officer keeps an account of the receipts and expenditure of the fund and submits proposals to the Commissioner for investments in securities of the accumulated proceeds. Soon after the close of the year the receipts and expenditure are classified according to ports The receipts are further classified into the Agency through which collected, *i. e*, Accounts

(i) the Steamship Companies,

(ii) the Bombay Custom House and

(iii) the Salt Department.

This information is then circulated among the members.

FORM No 1

ABSTRACT CASH ACCOUNT OF THE TALUKA

FOR LIST 192 .

Memorandum.

	Rs	A	P		Rs	
Balance, Opening				Total Payments as per Vouchers within		
Total Receipts				Remittances to Treasury		
				Closing Balance .		
Total Rupees				Total Rupees		

Date of Despatch, } *Sarkarkun*

192 }

CASH

RECEIPTS

Particulars of Receipt	Amount Rs	A	P	REMARKS
III SALT—				
Import Duty by Sea				
Do by Land				
Baragra Salt—Cost Price				
Do —Railway Freight				
Proprietary Right of Government in Salt Works				
Lease of Government Salt Works				
Cost Price of Salt supplied to fish curers				
Excise Duty on Government Salt				
Do at Nominal Rates				
Do on excesses—Single				
Do do —Double				
Fines and Forfeitures				
Cost of Establishment Charges recovered from Salt Farmers				
Bagging and Sewing Charges				
Fees for overtime work				
Other items —				
Fees for copies of documents				
Witnesses Bhatta				
Sale Proceeds of trees grass, etc				
Sale Proceeds of Old Stores etc				
Rents of Lands and Houses				
Total III SALT				
Carried forward				

ACCOUNT

Receipt —*contd*

Particulars of Receipt	Amount Rs	A	P	Remarks
Brought forward				
VII CUSTOMS—SEA—				
Import Duty				
Export Duty				
Warehouse Rent				
Fees for registration of Cargo Boats				
Miscellaneous fees for copies				
Fines and forfeitures				
Other items —				
Sale Proceeds of Old Stores and Material				
Sale Proceeds of trees				
Recovery on account of Customs Establishment at private wharves				
Total SEA CUSTOMS				
VII CUSTOMS—LAND—				
Import Duty on Cotton Goods				
Do on other Goods				
Export Duty				
Fines and Forfeitures				
Fees for copies				
Other items				
Total LAND CUSTOMS				
Total SEA AND LAND CUSTOMS				
XII Interest				
XXIII Stationery and Printing —				
Sale Proceeds of Forms				
Public Works Department Receipts—				
Sale Proceeds of trees				
Carried forward				

RECEIPTS—*concld*

Particulars of Receipt	Amount			REMARKS
	Rs	A	P	
Brought forward				
Deposits—Revenue				
Personal				
Tea Cess Fund				
PORTS FUND—				
Port Dues				
Proceeds of Salvaged Goods				
Sale Proceeds of Old Stores and Materials				
Recovery of Advances				
Ground Rent				
Total PORTS FUND				
Madras Coast Light Dues				
Objection Book Advances				
Cash Recoveries of Service Payments				
VIII Assessed Taxes—				
Income Tax in Cash				
Total, NET RECEIPTS				

ACCOUNT.

PAYMENTS.

Date.	Particulars of Payment	No of Voucher	Amount of each Voucher			Total of each day's payments			REMARKS
			Rs	A	P	Rs	A	P	
	Carried forward								

FORM No 2

DISTRICT

ACQUITTANCE ROLL OF THE ESTABLISHMENT OF THE

FOR 19 IN WHICH

MONTH THE SALARIES OF THE ESTABLISHMENT WERE DRAWN

Name	Amount			Month	Signature and Stamp for each payment exceeding Rs 20
	Rs	A	P		
Total					

FORM No 3

Please receive as under
खाली दाखविल्याप्रमाणें घ्यों

Currency Notes करन्सी नोटी			
Sovereigns पौंड			
Half Sovereigns अर्धे पौंड			
Whole Rupees रुपये			
Half Rupees अधेल्या			
Quarter Rupees पावल्या			
Eighth Rupees चवल्या			
One sixteenth Rupees एक आण			
Double Pice ढबू			
Single Pice पैसे			
Half Pice अर्धे पैसे			
Pies पै			
Total कूल			

Chalan No ________ of ______________ 192

for Rupees (*in words and figures*)

____

____

______________ remitted to the

______________ Treasury by

Remitter
पैसा पाठविणार

CHALAN चलन

No , dated of 192 Treasury
नंबर , तारीख माहे सन १९२ तिजोरी

RECEIVED from यांचेकडून

the sum of Rupees ( ) (*in words*)
रकम रुपये ( ) (अक्षरी)

on account of बद्दल

as detailed on the reverse मागीलप्रमाणे पोहोंचले Credited in the Treasury Register No
तिजोरी रजिस्टर नंबर मध्यें जमा केले

Treasurer *Head Accountant.* **Treasury Officer*
ट्रेझरर. हेड अकौंटट *तिजारीचा अमलदार

* Receipts for sums of not less than Rs 500 will only be signed by the Treasury Officer.
*५०० रुपयांहून कमी नाहीं अशा रकमांच्या पावत्यांवरच मात्र ट्रेझरी आफिसरानें सही करावी

FORM No 4

CHALLAN (Office copy)

From To

(Name of Salt or Customs Office) Treasury

	Rs	A	P.
Salt Remittances			

(Signature of remitting officer)

	Rs	A	P
Received—			
In Cash			
In Cheques against Letter of Credit			
Total			

and credited in accounts for 192

(Signature of Treasury Officer)

CHALLAN (Original)

From To

(Name of Salt or Customs Office) Treasury

	Rs	A.	P
Salt Remittances			

(Signature of remitting officer)

	Rs	A	P
Received—			
In Cash			
In Cheques against Letter of Credit			
Total			

and credited in accounts for 192

(Signature of Treasury Officer)

CHALLAN (Duplicate.

From To

(Name of Salt or Customs Office) Treasury

	Rs	A	P
Salt Remittances			

(Signature of remitting officer)

	Rs	A	P
Received—			
In Cash			
In Cheques against Letter of Credit			
Total			

and credited in accounts for 192

(Signature of Treasury Officer)

FORM No 5.

DAILY CASH BALANCE REPORT

Dated 192

Receipts	Rs	A	P	*Payments.*	Rs	A	P
Opening Balance .				Remittances			
As per Register No 1 .							
Do do No 2				Cheque Payments .			
Do do No 3				GRAND TOTAL .			
Do do No 4 .				Cash Balance in Treasury			
Total							
Add—Cheques							
GRAND TOTAL							

Checked and agreed with Receipt and Payment Registers and balance in hands of the Treasurer verified.

Treasury Officer.

PARTICULARS OF BALANCE

Currency Notes	No	Rs	A	P	Cheques† Rs	A	P	Cheques Rs	A	P.
10 000										
1 000										
500										
100										
50										
20										
10										
5										
Total Notes ...										
Cheques† ..										
Gold— Sovereigns ..										
Half Sovereigns										
Silver— Rupees ..										
½ Rupees ...										
¼ "										
⅛ " ..										
Nickel— 1/16 " ..										
Copper— Pice ..										
Pies ..										
GRAND TOTAL										

FORM No. 6

REGISTER OF SECURITY BONDS OF THE SUPERIOR ESTABLISHMENT OF THE TALUKA AS PER

COLLECTOR OF SALT REVENUE'S No 139 OF 21-4-1865

S No	Taluka	Name of Officer	Designation	Appointment	Name of the surety and his residence	Amount of security	Date of the Security Bond	In whose presence the Bond was executed	Reason as to why the Bond if at all cancelled	REMARKS
1	2	3	4	5	6	7	8	9	10	11

FORM No 7.

REGISTER OF FEES LEVIED ON ACCOUNT OF COPYING PUBLIC DOCUMENTS IN THE OFFICE OF THE TALUKA

DURING THE YEAR 19 - 19 AS PER CIRCULAR No. 41, DATED 22ND FEBRUARY 1882.

Serial No.	Date.	Name of applicant asking for copies	Date of application	Particulars of the document of which copies are asked for.	Rate of fees charged and reference to the No. of item of the order	Amount realized.	Reference to the entry of the account register.

I ORM
REGISTER OF

No 8
PAYMENTS

Cheque No 1	Accountant's No 2	To whom paid	Salaries 4			Travelling Allowances			Contingencies 6			Refunds 7		
			Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P

Deposit Payments 8			Miscellaneous 9			10			11			12			Total 13			Initials of Cashier and Treasury Officer 14	Date of Payment by Treasury 15
Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P		—

FORM No 9

PERMANENT ADVANCE BOOK OF THE OFFICE OF THE TALUKA FOR THE YEAR 19 -19 .

Date	Particulars of receipt	Amount			Signature of the Head of the Office	Date	Particulars of Expenditure	Amount			Signature of Payee	REMARKS
		Rs.	A	P				Rs	A	P		

FORM No 10.

REGISTER OF REMITTANCES TO TREASURY

Challan No	Date	Amount	Signature of person by whom the amount is sent	Initials of two witnesses	Signature of the Assistant Collector or Sarkarkun	REMARKS
1	2	3	4	5	6	7

FORM
DEPOSITS

REGISTER OF RECEIPTS OF

Date of Receipt		No of each Deposit	From whom received	Nature of Deposit	Amount of each Deposit	Initials of T O	Daily Total carried to Cash Book
Huzur	Taluka						

No 11
IN THE MONTH OF AT TREASURY

Details of Repayments												Total Repayments	Balance of each Deposit	
Date	Amount of each Repayment	Initials of T O	Date	Amount of each Repayment	Initials of T O	Date	Amount of each Repayment	Initials of T O	Date	Amount of each Repayment	Initials of T O		Lapsed and credited to Government	Transferred to Clearance Register

FORM No 12

REGISTER OF RE-PAYMENTS OF ______ † DEPOSITS AT ______ TREASURY FOR ______ 192 .

Details of Original Deposit				Date of present Re payment		No of repayment Vouchers	To whom re paid	Whether paid in Cash or by Transfer	Amount re paid	* Initials of		Daily Total carried to Cash Book	Remarks
Date of Receipt		No as *per* Register of Receipts	Amount or Balance of Deposit										
Huzur	* Taluka			Huzur	* Taluka.					Accountant.	Treasury or Disbursing Officer.		

* In the Schedules sent to the Accountant General these columns need not be filled up

† Revenue or Criminal

FORM

REGISTER OF SALES OF ARTICLES BY PUBLIC AUCTION IN THE OFFICE OF

13, FOR THE YEAR

Consecutive No	Date, Month and Year	Corresponding No in Register of Confiscations and Unclaimed Property	In how many Lots disposed of	Description of Articles in each Lot	Details of last Bid — For each Lot			Details of last Bid — Total Proceeds of all Articles		
1	2	3	4	5	6			7		
					Rs	a	p	Rs	a	p

Name of the last Bidder and his Signature	Date, Month Year and Page of Credit in the Cash Book	Date of Receipt of Articles and Signature of Recipient.	Remarks
8	9	10	11

FORM No 14

REGISTER OF THE UNPAID MONEY ACCOUNT IN THE OFFICE OF THE TALUKA FOR THE PERIOD FROM 1ST APRIL 19 TO THE 31ST MARCH 19 AS PER CIRCULAR No 13 OF 1868

Receipts				Expenditure				
Date	Details	Amount	Signature of the head of the Office	Date	Details	Amount	Signature of the recipient	Remarks
			Rs. a. p				Rs a p	

FORM No 15

MONTHLY STATEMENT OF ARTICLES SOLD BY PUBLIC AUCTION OF THE OFFICE OF FOR THE MONTH OF

Serial No.	Description of Articles and their Weight.	Estimated Value.	Date of Confiscation.	Reason of Confiscation (in brief)	Authority for Disposal	Amount realised.	Date of Sale	Remarks
1	2	3	4	5	6	7	8	9
		Rs a. p.				Rs. a p		

FORM No. 16
I.

REGISTER OF SALT COLLECTIONS AND ISSUES OF SALT

Item No	Date	From whom received	Salt work from which Salt is to be removed.	Number of Bags	Salt paid for at the Taluka Treasury		Salt paid for at the Head Quarter Treasury	
					Quantity	Amount of Duty	No and date of Delivery Order.	Quantity issued.
1	2	3	4	5	6	7	8	9
					Mds s	Rs a p		Mds s

Salt issued under Credit Bonds		Total quality of each permit	Duty on Excesses		Ground Rent	Total collected	Permit Number	Remarks.
No and date of Delivery Order	Quantity issued		Single	Double				
10	11	12	13	14	15	16	17	
	Mds s	Mds s	Rs a p	Rs. a p	Rs. a. p	Rs a p		18

FORM No 14

REGISTER OF THE UNPAID MONEY ACCOUNT IN THE OFFICE OF THE TALUKA FOR THE PERIOD FROM 1ST APRIL 19 TO THE 31ST MARCH 19 , AS PER CIRCULAR No 13 OF 1868

Receipts				Expenditure				
Date	Details	Amount	Signature of the head of the Office	Date	Details	Amount	Signature of the recipient	Remarks
			Rs a p				Rs a p	

FORM No 15

MONTHLY STATEMENT OF ARTICLES SOLD BY PUBLIC AUCTION OF THE OFFICE OF FOR THE MONTH OF

Serial No	Description of Articles and their Weight	Estimated Value	Date of Confiscation	Reason of Confiscation (in brief)	Authority for Disposal	Amount realised	Date of Sale	Remarks
1	2	3	4	5	6	7	8	9
		Rs a p				Rs a p		

FORM
No 16
I

REGISTER OF SALT COLLECTIONS AND ISSUES OF SALT

Item No	Date	From whom received	Salt work from which Salt is to be removed	Number of Bags	Salt paid for at the Taluka Treasury		Salt paid for at the Head Quarter Treasury	
					Quantity	Amount of Duty	No and date of Delivery Order	Quantity issued
1	2	3	4	5	6	7	8	9
					Mds s	Rs a p		Mds s

Salt issued under Credit Bonds		Total quality of each permit	Duty on Excesses		Ground Rent	Total collected	Permit Number	Remarks
No and date of Delivery Order	Quantity issued		Single	Double				
10	11	12	13	14	15	16	17	18
	Mds s	Mds s	Rs a p	Rs a p	Rs. a p	Rs a p		

FORM
No 17.
II
REGISTER OF SALT
MISCELLANEOUS RECEIPTS.

Date	Challan Number.	From whom received	III SALT																				
			Import Duty by Sea			Import Duty by Land			Lease of Government Salt-Work			Cost price of Salt supplied to Fish Curers									Fines and Forfeitures		
			Rs	a	p	Rs	a.	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs.	a	p.	Rs	a.	p

III SALT																										Daily Total			Initials of Sarkarkun	Remarks.
Cost of Establishment Charges recovered from Salt Farmers			Fees for over-time work			OTHER ITEMS																								
						Fees for copies of documents			Witnesses' Bhatta			Sale Proceeds of trees grass etc			Sale-Proceeds of old Stores etc			Rents of Lands and Houses												
Rs.	a	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a.	p				

FORM No. 18.

REGISTER OF VII. CUSTOMS RECEIPTS

Date	Challan Number	From whom received	VII Sea Customs: Import Duty	Export Duty	Warehouse Rent	Fees for registration of Cargo Boats	Fees for copies	Fines and Forfeitures	Other Items: Sale proceeds of Stores	Sale proceeds of trees	Recovery on account of Customs Establishment at private wharves
			Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p

Total Sea Customs	VII Land Customs: Import Duty on Cotton Goods	Import Duty on Other Goods	Export Duty	Fines and Forfeitures	Other Items: Fees for copies		Total Land Customs	Daily Total VII Sea and Land Customs	Initials of Sarkarkun	Remarks
Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p		

FORM
No. 19.
IV.
REGISTER OF OTHER MISCELLANEOUS RECEIPTS.

Date	Challan Number	From whom received	XXIII Stationery and Printing Sale-Proceeds of Forms			P. W. D. Receipts Sale Proceeds of Trees			Deposits, Revenue			Deposits, Personal			Deposits, Tea Cess Fund			Port Funds					
																		Marine Fund Port Dues			Sale-Proceeds of Oldstores and Materials		
			Rs	a	p.	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p

Port Funds												Madras Coast Light Dues			Objection Book Advances.			Cash Recoveries of Service Payments.			VII Assessed Taxes, Income Tax in Cash.			Daily Total			Initials of Sarkarkun.	Remarks.
Proceeds of Salvaged Goods			Ground Rent			Recovery of Advances.			Total Port Fund																			
Rs.	a.	p.	Rs.	a	p	Rs	a.	p	Rs	a	p	Rs	a	p	Rs.	a	p	Rs.	a.	p	Rs.	a	p	Rs.	a.	p		

FORM No 20.

REGISTER OF BUILDINGS IN THE TALUKA

Serial No	Name of Building	Description				External Dimensions		Value
		Walls	Roofs	Floor	Doors	Length	Breadth	

Date of erection or purchase	Authority under which it was constructed	By whom or how occupied	Remarks

CURRENT REPAIRS IN EACH YEAR

19 -19	19 -19	19 -19	19 -19	19 -19	19 -19	19 -19	19 -19	19 -19	19 -19

FORM

No 21.

RETURN OF BUILDINGS OCCUPIED

DEPARTMENT.

DURING THE YEAR 19 -19

(vide GOVERNMENT ORDER F

D. No. 627, DATED 7TH FEBRUARY 1919)

Serial No.	Name of Building and Locality.	Name and Designation of occupant	Authority for rent free occupation	Fixed monthly rent		Period of occupation
				Authority	Amount	

Rent recoverable.			Rent realized during the year	Balance on 31st March	Remarks.
Arrears on 31st March	Rent for the current year.	Total			

FORM

INDENT OF FOR ARTICLES REQUIRED FOR THE USE OF THE

Letter	Names of Articles	Established proportion	Balance on hand this day		
			Serviceable	Repairable	Unserviceable

I do hereby certify that the articles above specified are indispensably necessary for the purpose

No 22 DATED 192

Number or Quantity indented for		For what purpose required	Authority and Date	Value		
As due on former Indent	Now indented for in addition			Rate	Per	Amount

mentioned, according to the best of my judgment and belief, after the most careful examination.

FORM No. 23.

COMBINED FORM OF REGISTER OF DEAD STOCK AND OF APPLICATIONS FOR SANCTION TO THE TRANSFER OR DISPOSAL OTHERWISE OF UNSERVICEABLE STOCK.

Serial No	Description of Article	Authority for purchase	Number or Quantity	Value						Initials of Head of Office
				Rate			Amount			
1	2		4							7
				Rs	A	P	Rs	A	P	

Proposals for disposal.	Final disposal.		Amount realised and date of credit at treasury	Balance in Stock.
	Number or quantity and nature of disposal.	Authority.		
8	9	10	11	12

FORM

STATEMENT OI ARTICI ES OF DEAD STOCK TO BF DISIOSFD OF

No	Name or Description of Article	Date of Supply	Amount of original cost as per Accounts	Present Estimated Value.	Reasons why the articles are recommended to be disposed of.
1	2	3	4	5	6

o 24

: PUBLIC AUCTION IN THE OFFICE OF

Authority of for disposal	Amount of Sale proceeds	Difference between the original value and sale-proceeds for the writing off of which sanction is requested.	Authority of for writing off	Remarks.
7	8	9	10	11

FORM No. 25.

OFFICE COPY.

Name of Relieved Officer—

, Relieving , —

[To be sent to the immediate superior]

Sir,

I have this day of

19 , in the $\frac{\text{fore}}{\text{after}}$ noon, delivered over charge of the office of

to Mr

I hereby resign all posts which I hold on Local and Municipal Boards

I have the honour to be,

Sir,

Your most obedient servant,

Relieved Officer.

[To be sent to the Accountant General direct]

Name of Officer—
Relieved Officer—
Cause of Vacancy*—
Name of Relieving Officer—

Date $\frac{\text{fore}}{\text{after}}$ noon.†

Permanent advance of Rs made over to Relieving Officer

Station—

(Sd.)

Relieving Officer.

* Transfer to or leave, retirement etc.
† Please state here how many of the following days, if any were gazetted holidays (Sundays etc.)

Noted in Audit Register
" Civil List.
" History of Service
" Gradation List.
" Permanent Advance Register.

Forwarded to Government in the Department

Assistant Accountant General

FORM No. 26.

CHARGE SHEET.

Charge—

Evidence—

Defence—

Former Convictions—

Roll No

Officer's opinion

No of 19

Respectfully submitted to the Superintendent, Salt and Excise, for favour of orders.

Dated 19

Head of the office

FORM No. 27.

DIARY OF FOR THE MONTH OF

Month and Date.	Places visited (those at which the Officer camps being underlined.)	Distance travelled by rail, sea or road	Work done.	Remarks
		Miles		

FORM No 28

DAIRY OF MR INSPECTOR, FRONTIER, BEAT, FOR THE WEEK ENDING 192

Date, &c	Excursions made				Miles travelled		Details of work performed	Visits to the end of Beat		Hours spent in friendly visits	Remarks
	Between Sunrise and Sunset	Between Sunset and 10 p m	Between 10 p m and 3 a m	Between 3 a m and Sunrise	During Day	During Night		North side	South side		
Total							Total				

No of 192

Dated 192

Submitted to the Superintendent of Salt and Excise

Inspector, Frontier,
Beat

FORM No. 29.

DIARY OF MOVEMENTS MADE FOR INSPECTION PURPOSES BY SUPERINTENDENT OF SALT AND EXCISE FROM 19 TO 19 SUBMITTED TO THE

Data.	Places visited.	Kind of Journey.	Number of Miles travelled	Particulars.	Remarks

FORM

No 30

FINE AND OTHER PUNISHMENT RETURN OF THE RANGE FOR THE MONTH OF 192 .

General No in the Gradation List	Name and Appointment	Length of Service	Previous punishments, including reprimands		Punishment now ordered
			Date	*Reprimand, fine or other punishment	
1	2	3	4	5	6

Date

Brief statement of Offence	Brief statement of Defence (if any)	Remarks by the Superintendent	Remarks by the Superintendent
7	8	9	10

* Reprimands to members of the inferior staff are not to be recorded

FORM No 31

KHAM BOOK OF CHOWKEY No

{ Beat
{ Sayer
{ Bandar

Sub-Division / Frontier for the Period from 19 to 19

Serial No of Entry	Signature and designation of the officer visiting the chowky	Date of visit	Hours of visit		Remarks
			Between Sunrise and Sunset	Between Sunset and Sunrise	
1	2	3	4	5	6

FORM No 32

FORM OF KIT BOOK

Complete uniform in charge	Date of supply	Damage to uniform	Date of damage	Order passed by the Superintendent regarding damage	Remarks

FORM

Muster Roll for the

Note —Abbreviations to be used in marking the attendance

P = Present
A = Absent without Leave
Pr = Privilege Leave
F = Furlough
C = Casual Leave
M = Medical Leave and Leave on Private Affairs on half pay

No	Names of Employees	Designation	Pay of permanent appointment	1	2	3	4	5	6	7	8	9	10	11	12
1	2	3	4												
1 2															

No 3

Month of 19

13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Absent with leave: No. of days on Casual	Absent with leave: No. of days on Privilege	Absent with leave: No. of days on Other kind	Remarks
5																			6	7	8	9

FORM No. 34.

REGISTER OF CASUAL LEAVE GRANTED TO THE ESTABLISHMENT OF THE DURING THE YEAR 19 .

Serial No	Name	Designation	Pay	No of days and dates from and to which the Casual Leave was enjoyed in the Month of												Remarks
				January	February	March	April.	May	June	July.	August	September	October.	November.	December	

No 35 — FORM

REGISTER — LANDED PROPERTY

LANDED PROPERTY (INCLUDING BUILDINGS) IN POSSESSION

District	Name of Officer or Candidate for office.	Appointment held or sought	Nature of property.	Approximate Value of the property

Where situated	How acquired	When acquired	Extent in Acres	Assessment.	Remmarks

Note —Property held or managed by or on behalf of an officer's wife or other member of his family joined with or living with or in any way dependent on him is, for the purposes of the register, considered to be held or managed by the officer himself

FORM No 36

FORM B

No

Dated *192*

I hereby declare that no change in the Landed Property (including Buildings) held by me has occurred in the official year ending 31st March 192

____________ Name

____________ Designation as Government officer.

____________ District in which serving.

FORM No 37

FORM OF BOND REQUIRED UNDER SECTION 23 OF BOMBAY ACT V OF 1879

WHEREAS I

inhabitant of

have been appointed to the Office of

and have been called upon to furnish security under the provisions of section 23 of the Bombay Land Revenue Code for the due discharge of the trusts of the said Office, or of any other Office to which I may be hereafter appointed and for the due account of all moneys, papers and other property which shall come into my possession or control by reason of any such Office, I hereby bind myself to pay to the Secretary of State for India in Council the amount of any loss or defalcation in my accounts, and to deliver up any papers or other property within such time, and to such person as shall be demanded by the person at the head of the Office to which I belong such demand to be in writing and to be left at my Office or place of residence and in case of my making default therein I bind myself to forfeit to the Secretary of State for India in Council the sum of Rupees

Provided always that nothing herein contained nor the security hereby given shall be deemed to limit my liability in respect of the matters aforesaid to the forfeiture of the said sum of rupees only and that should that sum be insufficient to recoup the Secretary of State for India in Council in full for any loss or damage sustained by him in respect of the matters aforesaid I agree to pay to him on demand such further sum as shall be deemed by the person at the head of the said office necessary in addition to the said sum to cover such loss or damage as aforesaid

Dated *192* .

FORM OF SECURITY.

WE,

hereby declare ourselves sureties for the aforesaid

that he shall do and perform all that he has above undertaken to do and perform and in case of his making default therein we hereby bind ourselves to forfeit to the Secretary of State for India in Council the sum of rupees, in which the aforesaid has bound himself or such smaller sum as shall be deemed sufficient by the

to cover any loss or damage which the Government may sustain by reason of such default.

Dated *192* .

FORM
SERVICE

Name of Appointment	Whether substantive or acting, and whether permanent or temporary	If acting, here state the substantive appointment	Pay			Acting Allowance			Date of Appointment	Signature of (non gazetted) officer
1	2	3	4			5			6	7
			Rs	a	p	Rs	a	p		

No 38
Book

Signature and designation of the Head of the office or other Attesting officer in attestation of columns 1 to 7	Date of termination of appointment	Reason of termination (such as promotion, transfer, dismissal etc	Signature of Head of the office or other Attesting officer	Leave taken Nature and duration of	Signature of Head of the office or other Attesting officer	Reference to any recorded punishment or censure, or reward or praise of the officer
8	9	10	11	12	13	14

FORM No. 30.

SERVICE ROLL OF

No	Caste, etc	Office in which employed and rank	Pay			Details of Service: Date From	Date To	Period of Service in each appointment	Initials of the Head of office
1	2	3				5	6	7	8
	Date of Enrolment— Caste— Tribe— Native Place— Date of Birth— Height— Marks of Identification— Degree of Education—		Rs	a	p				

Rewards	Punishments	Leave of all kinds (except Casual): Description of leave	Period of leave	Dates From	Dates To	Interruptions in Service	Remarks (including every other incident which may involve forfeiture of portions of the Service or affect the amount of the Pension)
9	10	11	12	13	14	15	16

N B—Each entry in columns "Rewards," "Punishment," and "Leave" should be attested by the Head of Office.

FORM No. 40

6 List of Non-gazetted Officers in the Salt Department who will attain the age of 55 years or whose extensions of Service after attainment of that age will expire during the official year 19 -19 .

Name of Office	Name of incumbent	Designation.	Date of birth	Date of attaining 55 years	Extension			Remarks
					No and date of order	Period of extension	Date of expiry of extension	

FORM

STATEMENT SHOWING TRANSFERS, LEAVE, REWARDS AND FINES OF THE MENIAL

No	Name	Designation	Pay	Roll No	Transfer.		
					From place	Date of relief	To Place

No. 41.

ESTABLISHMENT OF THE ....THE TALUKA FOR THE MONTH OF 19

Leave except Casual leave.			Reward			Fine.			Remarks
Kind.	From.	To	Amount.	Why granted	Authority.	Amount	Why inflicted	Authority.	

FORM No. 4

WORK STATEMENT OF MR , INSPECTOR, FRONTIER, BEAT, FOR THE MONTH OF 192

Excursions				Miles travelled	Average of miles per day	Visits paid to the northern end of the Beat	Visits paid to the southern end of the Beat
During day light	Between Sunset & 10 P M	Between 10 P M & 3 A M	Between 3 A M & Sunrise				
1st Week							
2nd Week							
3rd Week							
4th Week							
Total							

Smugglers arrested	Contraband goods seized	Contraband goods personally weighed	Number of miles travelled during day	Number of miles travelled during night	Period spent on friendly visits during the month	Remarks

Inspector.

FORM

BALANCE SHEET OF THE FISH CURING YARDS IN THE

Credit

Particulars	
Realised by sale of salt	
Value of salt in stock at the close of the year at cost price	
Miscellaneous	
Total	

Debit

Particulars	
Value of salt in stock at the beginning of the year at cost price	
Ordinary Expenditure	
1 Establishment charges	
2 Grain compensation allowance	
3 Royal bonus	
4 War allowance	
5 Travelling allowance	
6 Petty supply and stationery	
7 Cost of salt including freight shipping and landing charges and also cost of salt received from other yards	
8 Ordinary and petty repairs boat stores and repairs and cost of dead stock articles	
9 Other miscellaneous	
Extraordinary repairs and construction to the yards etc	
Grand Total	
Deduct cost price of salt sent to other yards	
Deduct cost of salt taken out for manurial purposes	
Total Expenditure	
Profit	
Loss	
Net profit	

No. 43 A.

TALUKA FOR THE YEAR ENDING 31ST MARCH 192 .

Amount						
Yard	Yard	Yard	Yard	Yard	Total	Remarks

Yard	Yard	Yard	Yard	Yard	Total	Remarks

FORM No 43 E.

STATEMENT SHOWING OPERATION OF THE FISH CURING YARD OF THE TALUKA FOR THE YEAR 19 19 AS COMPARED WITH THOSE OF THE PREVIOUS YEAR

No	Name of yard	Year	Quantity of fish brought to be cured	*Quantity of* Salt issued	*Quantity of* fish removed	Percentage of fish for each maund of salt in decimal

Expenditure including cost of constructions, repairs &c to the yards	Receipt				Total	Remarks
	Amount realized by sale of salt	Miscellaneous receipts	Stock of salt at the close of the year	Value of salt in stock at the close of the year at cost price		

FORM No. 44

INDENT FOR THE QUANTITY OF SALT REQUIRED FOR THE UNDERMENTIONED FISH CURING YARDS OF THE TALUKA DURING THE YEAR 19 - 19 .

Serial No	Name of yard	Capacity of store room	Balance on hand		Quantity of salt required		Remarks
			Uran	Sanicutta	Uran	Sanicutta.	

FORM No. 45.

FORM No. 46.

REGISTER SHOWING THE EXTRA WORK FEES RECOVERED FROM FISH CURERS FOR OPENING THE FISH CURING YARD AT FOR TRANSACTIONS AFTER 9 P. M.

Serial No.	Date.	Hours of extra work for which fees to be recovered			Names of fish curer.
		From	To	Total	

Amount recovered from each fish curer.	Names of clerks and Peons doing over-time work	Share of each clerk and Peon.	Remarks

FORM No. 47.

REGISTER SHOWING THE QUANTITY OF SALT ISSUED FOR LOCAL CONSUMPTION FROM THE FISH CURING YARD AT TALUKA DURING THE YEAR 19 —19 .

Serial No.	Name of Purchaser	Residence of Purchaser.	Quantity of salt issued			Amount of duty on salt issued			Amount of cost price of salt issued.			Total of Columns 5 and 6			No. of page of the yard form I where the quantity of salt is debited.	Remarks.
1	2	3	4			5			6			7				
			Mds	S	T	Rs.	a	p	Rs.	a.	p.	Rs	a.	p.		

FORM No. 48

STATEMENT SHOWING THE DISTRIBUTION OF EXTRA-WORK-FEES AMONG THE ESTABLISHMENT OF THE FISH CURING YARD AT TALUKA FOR THE MONTH OF 19

Serial No	Name of Clerk or peon	Designation	Amount claimed by *each*				Reference to the entry of credit of the amount recovered from fish curers				Remarks
			No of *hours*	Amount			Date	Amount			
				Rs	a	p		Rs	a	p	

FORM No. 49.

STATEMENT SHOWING THE EXCESS OR DEFICIENCY FOUND IN SALT OF THE FISH CURING YARDS OF THE TALUKA DURING THE MONTH OF 19 .

Name of yard	Name of Taluka from which salt was received	No and date of Permit and Quantity of salt	No of heap	Quantity of salt credited	Date of reweighment

Actual quantity found on		Excess	Deficiency	Percentage	Remarks
Reweighment	Clearance of heap				

FORM No 50

STATEMENT SHOWING THE QUANTITY OF SALT ISSUED FOR LOCAL CONSUMPTION FROM THE FISH CURING YARDS IN THE TALUKA DURING THE MONTH OF 19

Name of yard from which salt was issued	Name of the Taluka from which the salt was originally received	No and date of permit covering the salt mentioned in column 2	Amount of duty recovered on salt issued for local consumption			Remarks
			Rs	a	p	

No

19

Respectfully submitted to the Chief Account Officer of Customs Salt and Opium Bombay

Sarkarkun,
Taluka

FORM No 51

Statement showing the transactions of the Fish curing yard at Taluka during the fortnight ending 19

Period	Opening balance			Credited during the period			Total			Sales								
										For Fish Curing			For other purposes			Total Sales		
	Mds	S	T	Mds	S	T	Mds	S	T	Mds	S	T	Mds	S	T	Mds	S	T

Deficiency			Total Expenditure			Closing balance			Sales from 1st April 19 to the date			Sales during the corresponding period of the previous year			Remarks
Mds	S	T	Mds	S	T	Mds	S	T	Mds	S	T	Mds	S	T	

FORM No. 52.

Register showing Receipt of Salt, Abstract Stock Account and Cash Remittances.

Date	Credit		Debit.				Amount of price credited.			No. and date of challan or entry No in Register No II.	Balance in hand.	Remarks.
	Particulars.	Total Maunds	Date.	Particulars	Maunds	Total Maunds						
1	2	3	4	5	6	7	8			9	10	11
							Rs.	a.	p			

FORM No. 53

*REGISTER SHOWING TRANSACTIONS AT FISH CURING YARDS IN RESPECT OF FISH BROUGHT, SALT ISSUED AND CURED FISH REMOVED

Serial No.	Fish brought				Salt issued		Previous Salt.		Total of Colums 6 and 9.
	Date	Name of Cure	Particulars of weighment of fish		Weight of Salt issued	Price of Salt	Entry No	Balance on hand	
			Quantity	General description of each lot					
1	2	3	4	5	6	7	8	9	10
						Rs A P			*

Signature of Curer	No of days required for curing	Fish removed							Remarks -
		Date	Weight of fish removed	Balance of Salt on hand	Salt returned to the yard		Total quantity of Salt used	Proportion of fresh fish to one maund of Salt used	
					Weight of Salt	Entry No in Form No I			
11	12	13	14	15	16	17	18	19	20

FORM No 54

FORM No III.

REGISTER OF VESSELS AND PERSONS PERMITTED TO CARRY SALT FOR PRESERVING FISH AT SEA AND CASES OF IRREGULARITY IN THE SAME CONNECTION.

Serial No	Date of entry in the Register	Tindal s name and place f residence	Vessel s name Register No and place of Registry	Security: Name of Surety if on bond	Security: Cash: Amount	Security: Cash: Where the amount was cr dited
1	1	3	4	5	6	7

Limit upto which Salt may be issued to the Vessel named	Date of occurrence of irregularity	Weight of Salt un accounted for or excess quantity of Salted fish for which Salt was not issued	Amount of Excise duty on Salt un accounted for or duty at the Tariff rate on excess Salted fish	No and date of challan in which duty is included or Day Book entry No	Signatures of yard Karkun and Tindal	Remarks
8	9	10	11	12	13	14

FORM No [illegible]5

REGISTER SHOWING TRANSACTIONS AT FISH CURING YARDS IN RESPECT OF SALT ISSUED FOR PRESERVING FISH AT SEA

Serial No	Date, month and year	Name of Tindal and his residence	No and date of permit	Salt Issued		Previous Salt		Total of Columns 5 and 8	Date of going out to Sea	Date of return
				Quantity	Price	Entry No	Quantity			
1	2	3	4	5	6	7	8	9	10	11
					Rs					

Weight of fish brought partially cured	Kind of fish	Quantity of Salt used at Sea	Quantity of unused Salt brought back	Quantity out of unused Salt allowed for complete curing	Balance out of unused Salt remaining in hand	Additional Salt issued for complete Curing		Entry No of Form No II at which the fish is removed	Signature of Tindal and Yard Karkun	Remarks
						Quantity	Price			
12	13	14	15	16	17	18	19	20	21	21
							Rs a p			

FORM No. 56.

Details of Delivery Orders of Salt Issued under Credit Bond System

Date	No of Bond	Name of Taluka	No. of Delivery order	Amount			Date of Expiry of Credit.	Date ui Payment	Accountant' Initial	Remarks.
				Rs	a	p				

FORM No 57.

No

SALT DELIVERY OREDR

To

The Sarkarkun of

Please deliver to Mr

for exportation to

Salt to the Duty-value of

Rs (   )

at the rate in force on the date on which the salt is actually delivered to him Securities for this amount have been received in this Office under Credit Bond No of the 19

Chief Account Office)
Bombay, 19)

Chief Account Officer of
Customs Salt and Opium

Duplicate

No

SALT DELIVERY ORDER.

To

The Sarkarkun of
Please deliver to Mr
for exportation to
Salt to the Duty-value of
Rs (   )

at the rate in force on the date on which the salt is actually delivered to him Securities for this amount have been received in this Office under Credit Bond No
of the 19

Chief Account Office)
Bombay, 19)

Chief Account Officer of
Customs, Salt and Opium

Date and month	Quantity of salt delivered		Amount of Duty			Balance		
	Mds	S	Rs	a	p	Rs	a	p

Original.

No.

SALT DELIVERY ORDER

To

The Sarkarkun of
Please deliver to Mr.
for exportation to
Salt to the Duty-value of
Rs (   )

at the rate in force on the date on which the salt is actually delivered to him Securities for this amount have been received in this office under Credit Bond No
of the 19

Chief Account Office)
Bombay, 19)

Chief Account Officer of
Customs, Salt and Opium

Date and month	Quantity of salt delivered		Amount of Duty.			Balance.		
	Mds	S	Rs	a	p	Rs	a	p.

FORM No 58.

No.

SALT DELIVERY ORDER

To

The Sarkarkun of

Deliver to Mr

Salt to the

Duty-value of Rs

Cash received on the 19

Bombay, 19

Chief Account Officer of
Customs, Salt and Opium

No Duplicate

SALT DELIVERY ORDER

To

The Sarkarkun of
Please deliver to Mr
Salt to the Duty-value of Rs
( ) at the rate in force on the date on which the salt is actually delivered to him Cash to this extent has been paid into this office on the 19

Chief Account Office of)
Bombay, 19)

Chief Account Officer of
Customs, Salt and Opium

Date	Quantity of salt delivered		Duty		Balance	
	Mds	S	Rs	a	Rs	a
Total						

No Original

SALT DELIVERY ORDER

To

The Sarkarkun of
Please deliver to Mr
Salt to the Duty-value of Rs
( ) at the rate in force on the date on which the salt is actually delivered to him Cash to this extent has been paid into this office on the 19

Chief Account Office)
Bombay, 19)

Chief Account Officer of
Customs, Salt and Opium

Date	Quantity of salt delivered		Duty		Balance	
	Mds	S	Rs	a	Rs.	a
Total						

FORM No 59.

Current Account of Mr with the Bombay Government on account of salt issued under Bond No of

Nominal value of securities deposited Rs Amount of credit allowed Rs

Credit given				Adjustments			Balance of credit	Accountant's initials
Date	No of delivery order	Taluka	Amount Rs a	Date of payment	No of delivery order adjusted	Amount Rs a	Rs a	

FORM No 60

List of Credit Bond Salt Delivery Orders which remained unadjusted at the end of March 19 in the Taluka of

Date & month	No of Delivery Order	Amount Rs a p	Date and Month	No of Delivery Order	Amount Rs a p	Remarks

FORM No. 61

Bombay, 192

To

The Assistant Collector of Salt Revenue,
Bombay

Sir,

I herewith tender Rupees being the amount of Nominal duty on Maunds of salt to be removed for export to I shall be obliged by your receiving the same on behalf of the Sarkarkun of and advising him of the payment as per certificate No dated

I remain,
Sir,
Your most obedient servant

Balance Maunds

Abstract

Notes for	Rs	1000	Rs
” ”	”	500	”
” ”	”	100	”
” ”	”	50	”
” ”	”	10	”
” ”	”	5	”
Paid in cash			”
			Rs
	To be refunded		Rs
	Total		Rs

Signature of applicant

FORM No 62

No of 192 2

Bombay, 192

MEMORANDUM —

The Sarkarkun is informed that having [illegible] has been granted [illegible]

[illegible]

to issue the contractor or his attorney Maunds of Salt from the Salt Works in his Taluka and forward to this office on the same date the copy of the shipping bill granted to the Tindel of the vessel carrying the consignment the No and date of the certificate and that of delivery orders issued from time to time on the strength of this certificate being noted in the remarks column of the shipping bill Nominal duty at pies 3 per maund has this day been received and a delivery order for I s granted All the salt covered by the said certificate must be removed in the season for which it is granted

FORM No 63

No. of 192 192

Bombay, 19

MEMORANDUM —

The Sarkarkun is requested to issue Mr Maunds of salt for exportation to from certificate No dated the instructions already communicated in this respect being followed

Chief Account Officer of
Customs, Salt and Opium

FORM No 64

Bombay 192

To

The Chief Account Officer
of Customs Salt and Opium,
Bombay

Sir,

Please permit me to remove from Taluka , Salt to the extent of Duty value Rs only at the rate in force on the date on which the salt is actually delivered to me as per part of my credit Bond No of

I beg to remain,
Sir
Your obedient servant

FORM No 65

Bombay 192

To

The Chief Account Officer
of Customs Salt and Opium

Sir

Please allow me to adjust Salt Delivery Order No Date for Rs on account of my Salt Credit Bond No Date

I beg to remain
Sir
Your most obedient servant

FORM No 66

Bombay, 192

To

The Chief Account Officer of
Customs Salt and Opium,
Bombay

Sir

Please receive Rs (Rupees) as per particulars shown on the reverse on account of Excise Duty on Salt and permit me to remove Salt of the duty value of that amount at the rate in force on the date on which the salt is actually delivered to me from the Salt Works in the Taluka of

I beg to remain,
Sir
Your most obedient servant

PARTICULARS OF PAYMENTS

Denomination and numbers of Notes		Denomination and numbers of Notes		Denomination and numbers of Notes		Denomination and numbers of Notes		Denomination and numbers of Notes		Denomination and numbers of Notes		Denomination and numbers of Notes	
For	1000	For	500	For	100	For	50	For	20	For	10	For	5

Abstract

Notes for Rs 1000—Rs
Ditto for Rs 500—
Ditto for Rs. 100—
Ditto for Rs 50—
Ditto for Rs 20—
Ditto for Rs. 10—
Ditto for Rs 5—

Paid in cash ____ „

Rs

To be refunded Rs

Total Rs

FORM No. 67

STATEMENT SHOWING THE PARTICULARS REGARDING THE SALT MANUFACTURED AND SOLD IN THE TALUKA DURING THE CALENDAR YEAR FROM TO , AS PER DEPUTY-COLLECTOR OF SALT REVENUE'S No. 843 OF 11TH DECEMBER 1898

No	Taluka.	Produce		Sales		Cost price						The cost of Total quantity in Col 3 at the rate of Column 6			Remarks.
						Total Cost price			Average Cost per Maund						
1	2	3		4		5			6			7			8
		Mds	S	Mds	S	Rs	a	p	Rs	a	p	Rs	a	p	

FORM No 68

STATEMENT SHOWING THE QUANTITY AND VALUE OF SALT MANUFACTURED AT THE GOVERNMENT SALT-WORKS IN THE BOMBAY PRESIDENCY EXCLUSIVE OF SIND DURING THE CALENDAR YEAR 19 AS PER COMMISSIONER OF CUSTOMS, SALT AND EXCISE No P. R DATED THE 19TH JANUARY 1918

Name of Salt Works	Quantity of Salt Manufactured during the year	Fixed rate of Cost price	Total value Excluding duty at the place of production	Remarks

FORM

ANNUAL STATEMENT SHOWING THE OPENING BALANCE PRODUCE, SALES AND CLOSING BALANCE &c OF SALT IN

No	Name of Saza and Agar	No of heaps	Opening balance	Produce			Total including balance and produce
				Actual produce	Excess	Total	
1	2	3	4	5	6	7	8

No. 69

THE TALUKA FOR THE YEAR 19 - 19 AS PER COLLECTOR OF SALT REVENUE'S No. 18, DATED 21ST JUNE 1877

Sales				Loss on account of deficiencies &c	Total including sales and loss	Closing balance	Remarks
Full duty	Nominal duty	Duty free	Total				
9	10	11	2	13	14	15	16

FORM No. 70.

Statement showing the balance of produce, sales and closing balance of Government Salt works in the Taluka for the year 19 - 19 as per Chief Account Officer of Customs, Salt and Opium, Bombay's No. 576 of 9th March 1893

Name of Agar.	Salt Maunds.	Value Rs	Remarks.

FORM No. 71.

Statement showing the approximate quantity of Salt manufactured and the balance on hand on the stoppage of manufacture in the Taluka in the year as compared with the previous year.

Year	Quantity of salt as per measurement of heaps	Quantity of new salt issued before the measurement of heaps	Approximate quantity of salt manufactured	Balance on hand on the stoppage of manufacture.		Total.	Remarks.
				New salt	Old salt		
1	2	3	4	5	6	7	8

FORM No. 72.

STATEMENT SHOWING THE PRODUCE AND SALES OF SALT MANUFACTURED IN THE TALUKA FOR THE MANUFACTURING SEASONS OF 19 - 19 AND 19 - 19 , AS PER COLLECTOR OF SALT REVENUE'S No. 1 OF 20-6-17.

Name of Taluka.	Year.	No of Sazas	No of Salt works	Balance on 1st July	Produce.	Total balance and produce	Sales			Loss and wastage	Total sales, loss and wastage	Balance on hand on 0th June.			Remarks
							Old salt	New salt	Total.			Old salt.	New salt	Total	

FORM No. 73.

Annual statement showing the Salt-works in the Taluka in which the average produce of salt for three years ending 30th June 19 was less than 5,000 maunds as per Assistant Collector of Salt Revenue, Uran Range's No 5430, dated the 11th August 1909.

No.	Name of Salt works	Produce of Salt			Total of the produce for three years	Annual average from column	Pans		Remarks
		1st July 19 to 30th June 19	1st July 19 to 30th June 19	1st July 19 to 30th June 19			Working	Fallow	
1	2	3	4	5	6	7	8	9	10

FORM No. 74.

STATEMENT SHOWING PARTICULARS OF THE NUMBER OF OFFENCES AGAINST SALT LAW DURING THE YEAR 19 —19 AS COMPARED WITH THE PREVIOUS YEAR IN THE TALUKA.

Year.	Number of Cases detected.								Total.	
	Manufactured Salt.		Natural Salt.		Salt-earth		Theft from salt-works			
	No.	Quantity. Mds.	No.	Quantity. Mds	No	Quantity. Mds.	No.	Quantity. Mds.	No	Quantity. Mds.

Number of accused persons.					Percentage of Convictions on number prosecuted.	Total estimated value of confiscations.
Arrested.	Released by the Department.	Sent for trial before Magistrate.	Acquitted by Magistrates.	Convicted by Magistrates.		

FORM No 75

STATEMENT SHOWING THE COST PRICE OF SALT IN THE TALUKA FOR THE QUARTER ENDING 19 , AS PER COLLECTOR OF SALT REVENUE, No. 293 DATED THE 23RD JANUARY 1880.

No	Name of Saza	At 1 anna		At 2 annas		At 3 annas		At annas		At annas.		Total		Remark
		Mds	Rs.	Mds	Rs	Mds.	Rs.	Mds.	Rs	Mds	Rs.	Mds	Rs	

FORM No. 76.

STATEMENT SHOWING THE PRODUCE, SALES, &c., OF SALT AT THE TALUKA DURING THE MONTH OF AS CONTRASTED WITH THOSE OF THE CORRESPODING MONTH OF THE PAST YEAR, SUBMITTED TO THE AS PER COLLECTOR OF SALT REVENUE'S No. 18, DATED THE 21ST JUNE 1877.

	192 -192		192 192		Explanation as to Excess and Deficy
	Indian Mds	Seers	Indian Mds	Seers	
Balance of Salt on hand on					
Produce brought to account during month of (1) Estimated Produce (2) Excess over Estimates in lots disposed of					
Total					
Total of Produce and Balance					
Sales during the month of Sales at Full Duty on Delivery Orders under Cash Payments Delivery Orders under Credit Bonds, and cash Payments at the Taluka Do. on Nominal Duty Do Free of Duty					
Total Sales					
Loss and Wastage— Loss from Moisture Do on account of over-estimation Do do. floods Theft Destroyed					
Total Loss and Wastage					
Total Sales, Loss and Wastage					
Balance on hand on the					

	Rs	a	p	Rs.	a.	p.	
Duty realized during the month of Full Duty on Delivery Orders under Cash Payments, Delivery Orders under Credit Bonds, and Cash Payments at the Taluka Nominal Duty							
Total							

FORM No 76 — *contd*)

SUB-STATEMENT No 1 SHOWING DETAILS OF SALT ISSUED ON DELIVERY ORDERS UNDER CASH PAYMENTS IN THE CHIEF ACCOUNT OFFICE AND CASH PAYMENTS AT THE TALUKA, AND AT NOMINAL DUTY (EXCEPT ON DELIVERY ORDERS UNDER CREDIT BONDS)

	Sales shown above		Deduct quantity issued during this month, duty on which was realized during the previous months		Add quantity remained unissued at the end of the month, duty on which was realized during the month		Net quantity on which duty was realized during the month		Quantity remaining unissued at the end of the month after deducting the Quantity shown in Col 2	
	1		2		3		4		5	
	Indian Mds	Srs	Indian Mds	Srs	Indian Mds	Srs	Indian Mds	Srs	Indian Mds	Srs
At full duty, Delivery Orders under Cash Payments in Chief Account Office										
Do Cash Payments at the Taluka										
At Nominal Duty										
Total										

FORM No. 76.—(*contd.*)

DESTINATIONS OF SALT SOLD DURING THE MONTH.

For Consumption in the Districts *within* the Bombay Presidency.	Quantity of Salt		For Consumption in the Provinces *beyond* the Presidency.	Quantity of Salt.		Duty.		
	Indian Maunds	Seers		Indian Maunds	Seers.	Rs.	A	P.
			Madras Presidency—					
District ...			British Malabar					
			Rest of the Madras Presidency					
Do ..			Foreign Malabar (Cochin &c.)					
Do ...			Calcutta					
			Central Provinces ..					
			North-Western Provinces					
			Malwa ...					
			Rajputana					
			Nizam's Territory					
			Mysore					
Total...			Total ...					
			Grand Total ...					

FROM No 76.—(*contd.*)

DETAILS

	192 -192					192 -192					Quantity of *imported* Salt to be transported.		
	Quantity		Duty			Quantity		Duty					
	Maunds	Seers	Rs	A.	P	Maunds	Seers.	Rs	A	P.	Places	Maunds	Seers
Removed to Calcutta													
Do Madras Presidency													
Do Foreign Malabar													
Do. all other places													
Free Removals													
Total													

Sub-Statement No. 2 showing *Details of Salt* issued under Credit Bonds.

Quantity of Salt issued under Credit Bonds up to *the end of the* last month duty on which remained to be realized		Quantity of Salt issued under Credit Bonds during the month				Total Quantity issued under Credit Bonds		Quantity of salt under Credit *Bonds* duty of which has been realized during the month				Quantity of Salt under Credit Bonds duty on which remained to be realized at the end of the month		Quantity of Salt duty on which has been realized but remained to be issued at the end of the month		Remarks.
		Quantity of Salt duty on which has to be realized		*Quantity of* Salt, duty on which has been realized				Quantity of Salt already issued		Quantity of Salt remained to be issued						
1		2		3		4		5		6		7		8		9
Indian Mds	Srs	Indian Mds	Srs	Indian Mds	Srs	Indian Mds	Srs	Indian Mds	Srs	Indian Mds.	Srs	Indian Mds.	Srs	Indian Mds.	Srs	
				In previous month Mds				Already issued Mds.								
				During the month Mds				During the month Mds								

FORM

STATEMENT SHOWING THE EXCESS OVER 2 PER CENT. AND DEFICIENCY ABOVE 5 PER CENT. DISCOVERED AT THE

Serial No.	Name of weigh clerk	Mark and date of permit	Quantity of salt	Date on which the excess or deficiency was discovered	Excess.

No. 79.

TIME OF THE TEST WEIGHMENT AT THE PREVENTIVE STATION, TALUKA FOR THE MONTH OF 19 .

Deficiency.	Explanation given by the weigh clerk	Previous Punishments.	Sarkarkun's opinion.	Remarks.

FORM

No 80

EXTRACT FROM THE LAND REGISTER SHOWING THE INSPECTION OF THE SALT-WORKS MADE BY

Serial No	*Name of Salt-work*	Date of inspection	Total Number of pans	Number of cultivated pans	Number of uncultivated pans
1	2	3	4	5	6

THE SAZIDAR OF THE TALUKA DURING THE MONTH OF 19 .

Reservoirs	Condensers.	Wells.	Particulars regarding transfer of salt-work or pans, if any	Remarks.
7	8	9	10	11

FORM No 81

List of Books kept in the Library of the

Serial No	Short Title of the Book	Number and date of the communication with which and name of authority from whom received	Date of Receipt	Received Number of Copies	Remarks showing the reason and the authority for removal of Books from the list
1	2	3	4	5	6

FORM No 82

Statement showing the Offices examined in the Taluka by the Superintendent of Salt and Excise Sub-Division during the quarter ending 19 .

Taluka	Name of office	Period examined last up to the end of the previous quarter whether by the Superintendent or the Deputy Commissioner of Salt and Excise Division	Period examined by the Superintendent during the quarter	Remarks
1	2	3	4	5

FORM No. 83.

REGISTER OF DISCREPANCIES DISCOVERED ON THE EXAMINATION OF RECORDS OF FROM YEAR TO YEAR.

Serial No	Nature of discrepancies.			Orders for future guidance.	Date on which the orders noted for guidance	No and date of disposal.		Remarks
	In what document	Particulars of the discrepancy and the year to which it relates.	How the irregularities occurred			By Deputy Commissioner	By Superintendent	
1	2	3	4	5	6	7	8	9

FORM

IMPORT APPLICATION

Number 4.
निशाणी ४.
Application Register No.
अर्ज नोंद नंबर

The M. & S. M. Railway Co., Ld.
([illegible])

To the Custom Officer in charge of the Custom House at ___

Please allow ___ (Name of Importer) to import undermentioned
माल आणणार ___ (वाहनाचा प्रकार जसें आगगाडीच्या रस्त्यानें बैल किंवा

from foreign territory place ___
परराज्यांतील ___ ठिकाण ___ तालुका ___

[illegible] माल आणणार यांनी भरून द्यावे कोष्टक. | Columns to be filled in by the ___ Of weighment made

Marks on and description of packages निशाणी नंबर आणि ओझ्याचा प्रकार.	Description of Goods. मालाची जात.	Weight, quantity or number तोल माप अथवा गणती.	Real value of goods मालाची खरी किंमत Rate per दर	Total value एकंदर रुपये. रु. आ. पै	Marks on and number of packages weight. पैकी तोलले अथवा मापले ते नग नंबर निशाणीसहीत.	Detail of weighment of the separate lot, together with total weight. घडीवार आकडे एकूणबेरीज सुद्धां.

Order. हुकूम.

Examine the goods, dated ___ 192 .
मालाचा तपास करावा, तारीख माहे ___ सन १९२ .
Signature of the Chief Officer ___
सही, मुख्य कामगाराची

Past the goods, dated ___ 192 .
माल जाऊ द्यावा, तारीख माहे ___ सन १९२ .
Signature of the Chief Officer ___
सही, मुख्य कामगाराची

No. of Entry in Ledger Book }
वसूल नोंद नंबर }

I declare that the contents in this application are truly stated.
मी [illegible] या अर्जांत तपशील लिहून दिला आहे तो सर्व खरा आहे.

Signature of Importer of goods. ___
सही, माल आणणाराची

No. 84.
FOR DUTIABLE GOODS. अयाती बद्दल अर्ज.

Land Custom House, dated ______ 192 .

कस्टमचे अधिकारी साहेब, कस्टम हौस ______ यास ______ खुष्की कस्टमहौस, ता. ______ माहे ______ १९२ .

goods brought (by rail carts, on head loads, or other mode of conveyance)
घाडे गाडातून किंवा इतर जन बरोबर अगर इतर ओझ्याने)
Taluka ______ Prant ______
प्रांत ______ येथुन आलेला माल खाली लिहिल्याप्रमाणे उतरून नेणार त्यास हुकूम व्हावा.

Government Officer सरकारी कामगार याजकडून भरणे ता कोष्टक.								Page of trade Return Ledgers खतावणी पान ट्रेड रिटर्नचें.	Remarks. शेरा.
कल त्याचा प्रकार				Real value of goods of which duty ad valorem is leviable जकात वसूल होण्याची किंमत		Custom duty. जकात			
Net weight on which duty is to be levied नक्की वजन जकातीकरिता									
Gross weight quantity or No. एकूण एकंदर सर्व नगांचे सरासरीवरून वजन मापाचा आ	Deduct tare पैगा वजा बारदान Per package दर नग स	Deduct tare Total एकूण एकंदर.	Net weight बाकी नक्की वजन	Rate per दर.	Total. आकार रुपये रु आ पै.	Rate per. दर.	Total आकार रुपये. रु. आ पै.		

Signature of सही

Clerk registering the application. अर्जनोंदणाराची.	______	Clerk examining assessment. जकातीचा आकार तपासणाराची	______
Clerk weighting the goods माल तोलणाराची.	______	Clerk receiving the duty जकात वसूल करणाराची.	______
Appraiser for *ad valorem* duty किंमत करणाराची.	______	Clerk registering the duty. ट्रेड रिटर्न खतावणाराची.	______
Clerk assessing duty. जकातीचा आकार करणाराची.	______		

FORM No. 85.

No.____

RECEIPT.

Application No ______

Wagon No.______

Received from ______________

____

(Rs. as.)________

____

being duty on ( )
bags Salt weighing (Mds. s.)
nett______________
to be transported by rail to______
before sunset of______________

Examined by ______________

Shroff______________

Castlerock Customs House.

Date __________192 .

____

Customs Manager.

No. ____

RECEIPT.

Application No.______

Wagon No.______

Received from ______________

____

(Rs. as.)______________

____

being duty on ( )______________

bags of Salt weighing (Mds. s.)______

______________nett.

Examined by______________

Shroff ______________

Castlerock Customs House.

Date__________192 .

____

Customs Manager.

No ______

PERMIT.

Application No ______

Permission is granted to__________

____

Residing at______________

to transport by rail to__________

____

(Mds. s.)______

____

of duty paid Salt before sunset

of ______________

____

Castlerock Customs House.

Date__________192 .

____

Customs Manager.

FORM No 86

REGISTER OF APPLICATIONS FOR DUTIABLE GOODS IMPORTED FROM FOREIGN TERRITORY DURING THE YEAR 192 .

Serial No	Date and Month	Name of Importer	Description of Goods	Date and Month of Disposal of Application	Goods how exported If in Railway Wagons, number of the same to be mentioned, or if by Carts or Head loads, number of same to be given	No in Bill Book showing details of recovery of Duty	Remarks
1	2	3	4	5	6	7	8

FORM No 87

TRAIN REGISTER OF LOADS

Consecutive No	Train No and date of arrival	Wagon No	Date of release	Train No and date of departure	Remarks

FORM No. 85.

No. ___

RECEIPT.

Application No ______

Wagon No. ______

Received from ______________

____

(Rs. as.) ________

____

being duty on ( )
bags Salt weighing (Mds. s.)
nett ______________
to be transported by rail to ______
before sunset of ______________

Examined by ______________

Shroff ______________

Castlerock Customs House.

Date __________ 192 .

____

Customs Manager.

No. ___

RECEIPT.

Application No. ______

Wagon No. ______

Received from ______________

____

(Rs. as.) ______________

____

being duty on ( ) ______________

bags of Salt weighing (Mds. s.) ______

______________ nett.

Examined by ______________

Shroff ______________

Castlerock Customs House.

Date __________ 192 .

____

Customs Manager.

No ___

PERMIT.

Application No ___

Permission is granted to ______________

____

Residing at ______________

to transport by rail to ______________

____

(Mds. s.) ______

____

of duty paid Salt before sunset

of ______________

____

Castlerock Customs House.

Date __________ 192 .

____

Customs Manager.

FORM No 89

STATEMENT SHOWING THE DUTY COLLECTED ON SALT IMPORTED AT THE NAKA DURING THE MONTH OF OF 192 .

Serial No.	Name of articles	Quantity or number	Value		Duty		Remarks.
			Rate	Amount.	Rate	Amount	

FORM No 90.

STATEMENT SHOWING THE DUTY ON IMPORT OF SALT BY LAND AT THE DUTY COLLECTING STATION CASTLEROCK AND THEIR DISTRIBUTION ACCORDING TO THE DESTINATION FOR THE MONTH OF 19 .

Name of place	Unadjusted account of duty at the end of last month	Duty credited during the month.	Total.	Duty on the quantity of salt imported and passed during the current month	Unadjusted account at the end of the current month	Remarks
1	2	3	4	5	6	7

FORM

WEIGHT AND MEASUREMENT BOOK OF SALT

तोलपर्डी परराज्यांतून

Consecutive No अनुक्रम नंबर.	Date, Month and Year. तारीख, मास व सन.	By whom and whence imported. कोठून कोणी आणिलें.	Number of Bags and Quantity of Salt as per Application पोत्यांची सख्या व मीठ मण अर्जीत दाखविल्याप्रमाणें.	No and Date of Application अर्जीचा नंबर व तारीख.	Marks on Bags, if any पोत्यावरील निशाणी.	Details of Weighment with Total Weight तोलाचा तपशील व एकंदर वजन.
1	2	3	4	5	6	7

No. 01.

IMPORTED FROM FOREIGN PLACES FOR THE YEAR 192 .

आयात झाले मिठाबद्दल, सन १९२

Net Weight. नक्की वजन.			Signature of Weight Clerks, Peons and Importers वेह्राक, शिपाई व व्यापारी यांच्या सह्या.	Supervising Officer's Signature तपास पाहणारे कामगाराची सही	Remarks शेरा.
Deduct Tare वजा बारदान.		Net Weight नक्की वजन.			
Per Bag दर पोत्यास.	Total मिळून एकंदर				
8	9	10	11	12	13

FORM

JAMINKHARDA OF AGAR , SAZA , TALUKA ,

Date of Opening of the Salt work	Date of original survey of the Salt work	Dates of subsequent survey of the Salt-work.

Date of monthly Inspection	Government, Inami or Private	Name of Government lessee, Inamdar Shilotri or Private Shilotri and his place of residence	Total area of the Salt-Work		Uncultivated area		Details of land in [illegible]						Nature of land.
							Cultivated Pan area			Uncultivated Pan area			
			A	g	A	g	No of Pans	A	g	No of Pans	A	g	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

No 92
DISTRICT , FOR THE YEAR FROM 19 TO 19 .

Boundaries of the Salt-Work

the Salt Work														
Reservoirs			Condensers			Wells			Area for storage, plat forms, &c		Ground rent		Particulars regarding transfer of Salt-Work or pans and designation of officer authorizing the transfers.	Signature of Sazedar or any other officer.
No	A.	g	No	A	g	No	A	g	A	g.	Rate	No & Date of Order		
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29

FORM No 93

This Indenture made the day of one thousand nine hundred and between the (hereinafter called the Lessor which expression shall include unless the context does not admit the and his successors and assigns) of the one part and of (hereinafter called the Lessee which expression shall include unless the context does not admit the said and his heirs, executors, administrators and assigns) of the other part Witnesseth that the Lessor doth hereby demise unto the Lessee all those the salt works situate at in the respectively known as salt works, the particulars and the boundaries whereof are as follows that is to say salt work consisting of salt pans bearing New Survey No is bounded on the North by on the South by on the East by and on the West by Together with the right of manufacturing salt therein respectively subject nevertheless to all excise or other duties and to all regulations which may in any way for the time being affect the manufacture of sale or salt in the Reserving to the Lessor, his agents and servants, free right of ingress or egress to inspect, survey and examine the said demised premises and every part thereof, at all times, and also excepting and reserving to the Lessor all mines minerals earth and stones in under or upon the said premises or *any part thereof, with liberty to search for dig and carry away* the same and to sink all necessary pits and shafts and to make and erect all necessary erections machinery, roads and other conveniences and things for the purpose, the Lessor making to the Lessee reasonable compensation for all damages occasioned by the exercise of the liberties hereinbefore reserved To Hold the said premises unto the Lessee for the term of . years commencing on the first day of and ending on the day of subject to the exceptions and reservations aforesaid yielding and paying therefor (in addition to ground rent or maundage hereafter referred to and covenanted to be paid by the Lessee) unto the Lessor at the office in of the Collector of Salt *Revenue* or at such other place in as he shall be required on the part of the Lessor the yearly rent of Rupees only payable in advance by equal payments of Rupees each on the first day of every year, and the Lessee does hereby for himself covenant with the Lessor as follows —that is to say that he the Lessee (1) will pay the rent hereinbefore reserved on the days and in the manner aforesaid, (2) and will pay ground rent or maundage at the rate of . per maund of salt sold and removed from the salt works or at any other rate generally made applicable to the salt works in the Taluka, (3) and that the Lessee having paid the sum of Rupees . to the said Collector of Salt Revenue, such sum of Rupees only shall and may be retained by the said Collector of Salt Revenue, during the continuance of the said term as a security for the due performance and observance of the covenants, conditions and agreements on the part of the Lessee herein contained, (4) and will during the said term pay all Municipal rates and taxes which shall be leviable in respect of the said demised premises and the salt which may be manufactured or produced thereon (5) and will during the said term at the expense of the Lessee and to the satisfaction of the said Collector of Salt Revenue keep the platforms reservoirs salt pans and all embankments, creeks water

ways, drains sluices and other works connected therewith in good condition and complete repair (such complete repair to include the keeping and maintaining in good order and repair of all boundary marks whether temporary or permanent and whether erected or fixed by a surveyor appointed by the said Collector of Salt Revenue for the purpose or by any official of the Government of under the provisions of any legislative enactment for the time being in force and in cases of stone boundary marks having them white washed twice during the said term) and likewise will keep the existing creeks and water ways open and in good order for the passage of water to the said salt works and other works in the vicinity and will not in any way interfere with the free flow of water of the creeks, (6) and will within ten days after receiving notice of the necessity for any such repairs execute and complete the same in good and substantial manner provided that in case any special and extraordinary repairs to the salt works shall become necessary during the said term, the said Collector of Salt Revenue shall determine whether any and if any what portion of the expense of such extraordinary repairs shall be contributed by the Lessor (7) and in case the Lessee shall neglect or omit to execute and complete the repairs within the time aforesaid, and in the manner required by such notice as aforesaid to be executed and completed by the Lessee, it shall be lawful for the said Collector of Salt Revenue on behalf of the Lessor to cause the same repairs to be executed and completed at the expense of the Lessee and to defray or deduct the cost and charges thereof from and out of the said sum of Rs only or any part thereof that may for the time being be in deposit as aforesaid as security for the due performance of the covenants and agreements herein contained and on the part of the Lessee to be performed provided also that in such last-mentioned events it shall be lawful for the said Collector of Salt Revenue on behalf of the Lessor to impose a fine to the extent of any amount upon the Lessee and to levy and recover the same from and out of the last mentioned deposit money, (8) and that in the event of any deductions hereinbefore agreed to be made by reason whereof the amount of the said deposit money shall be entirely exhausted or shall be less than Rs only the Lessee shall forthwith if the amount shall be entirely exhausted, pay the said Collector of Salt Revenue, on behalf of the said Lessor a further sum of Rs only or if the said deposit money shall be reduced to less than Rs then the Lessee shall pay to the said Collector of Salt Revenue as aforesaid such sum of money as with the deposit money remaining in hand shall be sufficient to make up the sum of Rs and in default of such payments as last aforesaid or any of them being made by the Lessee, the said Collector of Salt Revenue shall be at liberty to make good the deficiency in the deposit by seizure and sale of as much of the salt manufactured by the Lessee as shall be found of sufficient value to cover the said difficiency, (9) and that the Lessee will cultivate and manage the said salt works in a fair proper and usual [illegible] or cul [illegible] is of the [illegible] also be [illegible] in force during the currency of these presents which may be made by or with the sanction of Government whether in pursuance of a power given by the legislature or otherwise for regulating the management of salt works the mode of storage and removal of salt and any other matters connected

with the salt Revenue, (11) and will store in conical heaps of such dimensions and in such manner and place as may be prescribed by the said Collector of Salt Revenue and his agents or officers, all salt made in the said salt works or any of them (12) and the said premises hereby demised being so kept, maintained, managed and cultivated as aforesaid will at the expiration or sooner determination of the said term peaceably and quietly yield up with their appurtenances (13) and that all salt which shall not be legally cleared and removed from the said salt works and premises within six calendar months after the expiration or other sooner determination of the said term shall be absolutely forfeited to and become the property of the Lessor, (14) and that (as a guarantee to the Lessor that labourers having knowledge of salt works and manufacture of salt thereat shall be employed thereon) the Lessee will continue to employ at the said salt works the Shetties and Patels now employed there and will pay them and each of them a fair money value for their services to be determined in case of dispute by the said Collector of Salt Revenue whose decision shall be final and binding upon the Lessee), (15) and will in every respect continue the manufacture of salt at the said salt works in the same way as the Lessor and his Lessee have hitherto done (16) and will treat the Shetties and Patels in the same way as the Lessor and his Lessee have hitherto done, but remuneration for their services (notwithstanding any practice to the contrary) shall be paid in cash as hereinbefore stipulated and not in kind (17) and will not without the permission of the said Collector of Salt Revenue dismiss or discharge any of the Shetties or Patels so long as he or they shall continue to employ themselves in the manufacture of salt at the respective said salt works and will refer all disputes and differences between himself and any of the said shetties or Patels to the decision of the said Collector of Salt Revenue or of any officer deputed by him to decide the same and will abide by and act in accordance with the decision of the said Collector of Salt Revenue or such Officer as aforesaid (18) and will during his and their occupation of the premises pay all expenses that may be incurred by Government in surveying and preparing maps or plans of the premises or incidental thereto, (19) and will not remove from the premises any earth stone, minerals, or other materials or permit or commit any waste of the premises, (20) and will furnish to the said Collector of Salt Revenue and any Superintendent of Salt Revenue such information and particulars as may from time to time be required regarding the production manufacture and sale of salt or otherwise relating to the salt works, (21) and that the Lessee will submit to the decision of the said Collector of Salt Revenue all questions and disputes which may arise with reference to this lease or anything herein contained or in any way relating to the maintenance or repair of the demised premises or to the manufacture of salt at any of the salt works demised, and forthwith obey and perform any order, award or requirement of the said Collector of Salt Revenue, (22) Provided always and further will not assign or underlet this lease or any part thereof or the rights and privileges hereby granted or any of them to any person or corporation without the previous consent in writing of the said Collector of Salt Revenue and it is hereby expressly agreed that in the event of Lessee's failing to pay any instalment of rent hereby reserved within one month from the date upon which it is due and payable then and in that case without prejudice to the powers given by the proviso next hereinafter contained it shall be lawful for the said Collector of Salt Revenue to re

cover the amount so in default together with interest at the rate of per cent per annum by seizure and sale of so much of the salt manufactured by or which shall belong to the Lessee as shall be found of sufficient value to cover the amount so in default and interest upon the same at the rate aforesaid from the date on which it becomes due to the date of such recovery Provided always that upon any breach, non performance, or non-observance of any of the covenants or agreements herein contained the Lessor may re enter upon the said demised premises and re possess and hold the same as if this demise had not been made and the Lessor does hereby covenant with the Lessee performing and observing all and singular the [illegible] tained may hold and enjoy the [illegible] y interruption by the Lessor [illegible] under him or them and it is hereby agreed by and between the parties hereto that the Lessee shall have no right to damages or compensation or any other relief in the event of any portion of the said salt works being acquired or resumed by Government for or in consequence of any addition to or alteration in the said railway line or by reason of any portion of the said salt works being cut off in consequence of any such addition or alteration from the remainder of the said salt works or by reason of the storage space being limited during the work of constructing any such addition or alteration or of the construction of culverts and throwing up of earthen embankments in connection with the said railway and it is further agreed that the Lessee shall have the right to catch and dispose of all fish to be found in the said salt works from the first day of during the term hereby created subject to such restrictions as regards the time at which such fishing operations shall be carried on as the said Collector of Salt Revenue may from time to time impose and it is lastly agreed that in the event of any portion or any of the said salt works being required and taken up by Government for any public purpose (as to which the Government of shall alone be the judge and decide the annual rental hereby reserved shall be proportionately reduced by an amount to be determined by the said Collector of Salt Revenue whose decision shall be binding on the Lessee IN WITNESS WHEREOF for and on behalf of the said hath caused the Collector of Salt Revenue to set his hand and seal to one part of these presents and the Lessee has set his hand and seal to the other part of these presents the day and year first therein before written

Signed, sealed and delivered by
Esquire,
Collector of Salt Revenue
in the presence of

FORM No. 94.

Form of License for the manufacture of Salt.

I, , Collector of Salt Revenue, do hereby authorise and empower now dwelling at in the taluka of in the district of to manufacture salt at called situate at the village of in the taluka of and in the *district* of within the below-mentioned limits, viz, an area comprising bounded on the north by on the south by on the east by and on the west by provided that he conform to the following conditions which have been prescribed by His Excellency the Governor in Council in this behalf, and to all or any other such conditions, which may, hereafter, be prescribed by His Excellency the Governor in Council in amendment of, or in addition to, the said conditions hereinafter set forth, viz —

(1) That he shall make his own arrangements to acquire possession of the ground on which he is hereby permitted to manufacture salt, if the said ground is not already in his possession, and if salt is to be manufactured on the said ground for the first time, he shall complete all preliminary arrangements, in time to commence the manufacture of salt within two years from the date of this license, failing which this license will be recalled

(2) That he shall not make any alteration in the disposition (as it exists, if the land is already under salt manufacture, or as it may be finally settled before commencement of manufacture) of the land within the aforesaid limits by forming new pans, or enlarging or altering existing pans, or in any other manner without first obtaining the written permission of myself or of my successor in office for the time being

(3) That he shall pay on demand such sum as may at any time be determined by myself or by my successor in office at the time being on account (1) of the expenses of any survey that may be ordered by me or by my successor in office for the time being, of the land within the aforesaid limits, and (2) of preparing maps thereof

(4) That he shall not use the land within the aforesaid limits for any purpose unconnected with the manufacture and storage of salt

(5) That he shall not without the written permission of myself or [illegible] other- [illegible] ense of [illegible]

(6) That if the whole or any portion of the land within the limits aforesaid is taken up for a public purpose as defined in Act X of 1870 (Repealed by Act I of 1894), the licensee shall not have any claim to compensation for the consequent deprivation of liberty to manufacture salt on the land so taken up.

(7) That he shall pay ground rent at the rate of or such other rate as may from time to time be fixed by me or my successor in office for the time being, under the orders of Government

(8) That he shall produce this license whenever called upon by an officer of the Salt Department

(9) That he shall observe all the provisions of Bombay Act II of 1890 and of any other enactment relating to the salt revenue at the time in force and of any rules or orders duly made and promulgated, or communicated to him by competent authority under the said Act or any other such enactment as aforesaid relating to the manufacture, storage, removal or sale of salt or to the conservancy or regulation of the land within the limits aforesaid.

(10) That in this license the word 'license' shall be deemed to include the licensee, his heirs, executors and administrators

(Additional condition to be inserted only when the licensee is lessee of Government salt pans)

(11) That he shall act in all respects in conformity with the terms of the agreement executed by him under date the by virtue of which he is placed in possession of the said pans

(Additional condition to be inserted only when the licensee has agreed to pay the cost of establishment required for guarding his work)

(12) That he shall pay monthly advance Rs on account of the cost of the establishment employed as shown in the margin for guarding his salt work and that in the event of his failing to make punctual payment of any money so payable, the amount due shall be recoverable by myself or by my successor in office at the time being by distraint and sale of any salt belonging to him, or in any other manner authorized by law

And this license shall continue in force from the until the and no longer, but shall be liable to be revoked, suspended or withdrawn at any time by competent authority under any of the provisions of Bombay Act II of 1890 or of any other enactment relating to salt revenue at the time being in force

Given under my hand and seal at day of in the year

Collector of Salt Revenue

Note —In the case of licensees who have established by sanad under section 21 of the Bombay Salt Act, 1873, a special and permanent right to manufacture salt, clauses 5 and 6 of the license should be omitted, because the rights referred to in those two clauses would depend upon their sanads

(G R No 4917, dated 16th June 1885)

FORM No. 95.

REGISTER OF LICENSES OF SALT-WORKS (GOVERNMENT AND PRIVATE) GRANTED BY COLLECTOR OF SALT REVENUE UNDER SECTION 12 OF ACT II OF 1890 TO MANUFACTURE SALT IN THE TALUKA OF THE

Serial No.	Name of Licensee	Residence	Date when license was granted	Name and situation of Salt-work	Area	Terms on which held	Details of establishment charges	Whether permanent right to manufacture salt or not	Remarks (Authority for changes, etc)
1	2	3	4	5	6	7	8	9	10

FORM No 96

REGISTER OF LICENSES FOR MANUFACTURE OF SALT RECEIVED FOR INSPECTION OR OTHER PURPOSES FROM THE LICENSEES BY THE SARKARKUN .... TALUKA

Serial No	Name of Salt-work and Saza	Name of the Shilotri, Mortgagee or Lessee possessing the license	No of license	Name of the person producing the license
1	2	3	4	5

Date of production of the license	Name of the person to whom the license is returned	Date of the return of the license	Signature of the receiver	Remarks
6	7	8	9	10

FORM No 97.

STATEMENT OF TRANSFER OF PANS (DIGARBADI) SHOWING THE CORRECTIONS TO BE MADE IN THE NAMES OF SHILOTRIS IN THE REGISTER OWING TO CHANGE OF OWNERSHIP OF SALT-WORKS IN THE TALUKA DURING THE MONTH OF 19 , AS PER COLLECTOR OF SALT REVENUE'S No. 3573 OF 1-8-1895.

Serial No. 1	License No. 2	*Names of* Salt-works and Sazs. 3	Names of Shilotris as entered in the *Land Register* *and* the License. 4	Name of Shilotri to be struck off *from the Land Register or* the License 5	Name of person to be newly *entered in the* Land Register *or* the License. 6	Particulars in brief for the changes to be effected in the *Land Register* and the License and the reasons for the same including *resignation*, agreement &c. 7

FORM No. 98.

NOTICE.

You are hereby informed that heap No. belonging to you in Agar Saza requires

On receipt of this notice you are required under section 21 of the Bombay Act II of 1890 without delay to

Should you fail to comply within 20 days of the receipt of this order with the requirements therein stated the works mentioned therein will be executed by the officer who issued the order and the costs thereof will be recovered from you in the manner prescribed in section 56 of the Act.

Dated

Sarkarkun

FORM No. 99.

NOTICE

In accordance with section 21 of the Bombay Salt Act II of 1890 you are hereby called upon to repair

Should you fail to comply within 20 days of the receipt of this order, with the requirements herein stated, the works will be executed by the officer who issued the order and the costs thereof will be recovered from you in the manner prescribed in section 56 of the Act

Dated

Sarkarkun

FORM No. 100

SAZA FORM No. 1.

DAILY ACCOUNT OF AGAR FOR THE MONTH OF 192 .

Date	Number of Permit.	Shilotri No	Quantity of Permit	Quantity actually issued as per Weigh Clerk's accounts (Mds.)		Permits not completed.		Remarks
			(Maunds)	Old.	New.	No.	Mds.	
1	2	3	4	5	6	7	8	9

FORM No. 101.

MONTHLY ACCOUNT OF AGAR.

Shilotri No. 1	Previous issues. 2	SALES DURING THE MONTH OF — DATES. 3																															Total sales. 4	Total up to date (columns 2 and 4). 5	Estimated balance at close of season. 6	Total produce of season (columns 5 and 6). 7
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				

FORM
SAZA FORM
ACCOUNT OF SALES

Shilotri No	BALANCE										
	Of previous year	Of last year	Total	July		August		September		October	
	Maunds	Maunds	Maunds	Date	Mds	Date	Mds	Date	Mds	Date	Mds

No 102
No 3
OF OLD STOCK OF AGAR

SALES																	
November		December		January		February		March		April		May		June		Total	Closing Balance
Date	Mds	Date	Mds	Date	Mds	Date	Mds	Date	Mds	Date	Mds	Date	Mds	Date	Mds	Maunds	Maunds

FORM No 103.

Saza Form No. 4

Register of Annual Heap Measurements and Losses, Agar

for the year 192 - 192 .

Heap Number	Quantity of salt in heap	Date	Date	Date	Date	Date	Date	Date	Total loss
		Wastage / Destroyed	Wastage / Destroyed	Wastage / Destroyed	Wastage / Destroyed	Wastage / Destroyed	Wastage / Destroyed	Wastage / Destroyed	
		Maunds	Maunds	Maunds	Maunds	Maunds	Maunds	Maunds	

FORM No 104

Saza Form No 5.

Agar

Date.	Shilotri No	Heap No	

FORM

(ROYAL

FORM OF APPLICATION FOR REMOVAL OF

To—The Sarkarkun,

Application is hereby made by the undersigned for a

Details relating to the proposed removal are

Name of Applicant and Exporter	Residence of Applicant and Exporter	Quantity of salt intended to be removed	Name of Salt work and of Saza from which salt is to be removed	Name of the licensee of the salt work from which salt is to be removed and cost price of the salt	Place to which the salt is to be exported
1	2	3	4	5	6
		Mds s			

Date of receipt of application
Amount of duty paid .
Do ground rent
Total
No of Ledger account
No of Receipt order granted
Date of Receipt order and time when granted

Ledger keeper Sarkarkun

No 105
CROWN)
SALT FROM SALT WORK
Dated at
Taluka
permit for the removal of Indian Maunds of Salt
correctly stated in the form below —

Mode of conveyance, if by boat, name of boat and Tindal, if by cart or beasts of burden state No of carts, or *No of animals also* No of bags and the quantity in each bag	Route by which the salt is to be taken *to its* destination	Whether the salt is required for local consumption, or for subsequent transport elsewhere, if for the latter, *the place or district for* the consumption of which it is destined	Whether the removal is on applicant's own account or for another, if for *another person* his name and residence
7	8	9	10

(Signatures of Applicant and Exporter)

I certify the correctness of the entries in columns 3, 4 and 5

(Signature of the licensee of the Salt-work)

Signed in my presence

Sarkarkun

FORM No 106

Salt Department

Permit Part I

No Date Month Year

Taluka District

Name of exporter

Residence of exporter

No of application and date

Quantity of salt for which duty has been paid

Amount of duty paid

Amount of ground rent paid

Salt work from which salt is to be removed

Name of Salt

Name of licensee of Salt works

Destination of salt

Route by which the salt is to be removed

Mode of conveyance

Whether for local consumption or for subsequent transport, if for the latter, its ultimate destination

Name of Sirdar and other persons appointed to superintend the weighment

Preventive Station at which the salt is to be examined

Route by which the salt is to be taken to the Preventive Station

Period within which the said salt is to be removed from the Salt work

Period within which the salt shall be taken to the Preventive Station

Period within which the salt shall be taken to its destination

Bill Book No.

Signature of the persons receiving money [illegible]

Signature of the person taking delivery of Parts II and III

FORM No. 106—*contd.*

Royal Crown.

Permit Part II

No Date Month Year

To

Exporter of Salt__________ residence__________ and licensee__________ of Salt work__________ in Sazs__________ of__________ Taluka are permitted to remove__________ Bengal Maund of salt from the said Salt work Duty on said salt amounting to Rs.__________ and ground rent Rs.__________ have been paid You are hereby directed that the said (exporter) and (licensee) be allowed to remove the said quantity of salt from the aforesaid Salt work before sunset of (date) of (month) (year) for examination at__________ Preventive Station by (route) in (mode of conveyance)

Sarkarkun

The said (exporter) and (licensee) removed and took delivery of__________ Bengal Maunds of salt from__________ Salt work on this day (date) at (hour) The scale No__________ and the weights with which the salt was weighed out were tested by us and found correct

Signature of licensee Signature of Exporter

Signature of the Sazadar

Date Month Year

The Salt was delivered this day of in 19 and this document was cancelled

FORM No. 106—*contd.*

DETAILS OF SALT ISSUED.

Date and Month.	No in the weigh book	Time at which weighment was commenced	Time at which the weighment was completed or postponed	Quantity of salt weighed out.	Total of daily issues	Reasons for not weighing out salt on the appointed day and hour.	No. of scale with which salt was weighed.	Remarks

FORM No. 106—*contd.*
ROYAL CROWN
PERMIT PART III.

No. Camp Date Month Year

Having received Rs. on account of the Salt duty and Rs. ground rent, I hereby authorise (name of exporter) and (name of licensee) the owner of (name of Salt work) in Saza_______ of Taluka to remove from the said Salt-work salt ______ Bengal Maunds and to take it to __________ Preventive Station by route in (mode of conveyance) before sunset on (Date) after the Salt has been passed by the officer in charge of ________________ Preventive Station, the Exporter is further authorised to remove it by (route) in (mode of conveyance) to (destination) on or before (Date)

Sarkarkun

Examined the salt at____________ Preventive Station on_________ _________ at (hour) and passed _________ Bengal maunds removed under this permit. Have recovered Duty Rs _____ and ground rent Rs ______ on_________ Bengal maunds found in excess of the permitted quantity

Tare of empty bags___________

No ______

Preventive Officer

The said (exporter) and (licensee) removed and took delivery of salt __________ Bengal maunds from__________ Salt work on this day (Date) at (hour) The scale No.______ and weights with which the salt was weighed out were tested and found correct

Tare of empty bags________________ Maunds

Net quantity of salt issued________ „

Average weight per bag_________ „

Weigh Clerk

Date Month Year

FORM No 106—*concld*

ROYAL CROWN

SALT PERMIT

No Dated 19

Taluka Zilla

Name of Exporter

Residence of Exporter

No and date of application

Quantity of salt for which duty has been paid

Amount of duty paid Rs a p

Amount of ground rent paid Rs a p

Salt work from which the salt is to be removed

Name of Saza

Name of licensee of Salt works

Destination of salt

Route by which the salt is to be conveyed

Mode of conveyance

Whether for the local consumption or for subsequent transport, if for the latter its ultimate destination

Name of Sazadar and other persons appointed to superintend the weighment

Preventive Station at which the salt is to be examined

Route by which the salt is to be taken to the Preventive Station

Period within which the said salt shall be removed from the Salt work

Period within which the salt shall be taken to the Preventive Station

Period within which the salt shall be taken to its destination

This permit is granted on the condition that it will cease to be in force upon the duty on salt being revised at any time before the removal of the salt from the Salt work but permission to remove salt covered by the permit will be renewed after the exporter named above has paid into the office of the Sarkarkun Taluka the difference between the duty already paid by him and that leviable at the revised rate when the rate is raised

Sarkarkun

FORM No. 107

WEIGH-BOOK OF SALT.

Serial No	Particulars of the Permit			Details of bags		Name of Licensee.
	Name of trader and No and date of the Permit	Quantity of salt Mds	No of bags and quantity of salt in each bag	No. of bags in each bundle	Tare of each bundle and average weight of each bag	
1	2	3	4	5	6	7

Details of salt issued			Balance of salt in the heap	No. of page of the Account Ledger.	Signatures of the Weighing Officers, the trader and the licensee in token of the conduct of weighment according to the prescribed rules	Remarks
No. of heap	Maunds	No of bags				
8	9	10	11	12	13	14

FORM No 108
TESTING BOOK OR TIP-KHARDA.

Consecutive No.	Month and Date	Name of Exporter and his Residence	Details of Consignment as given in the Permit													Average weight of empty bags	Nos and weight of bags tested 11			
			Number, Mark and *Date*	Name of Salt-work and *Saza*	Quantity and Duty 6						Mode of conveyance with number of bags *in each* cart, etc	No of bags and quantity in each 8				Route by which to be *conveyed*, and place of *destination*		No	Weight		
					Mds	s	t	Rs	a	p		No	Weight						Mds	s	t
													Mds	s	t						
1	2	3	4	5							7					9	10				

Ascertained gross weight	Weight of empty bags given in Permit	Net quantity of Salt	Difference between quantities given in Columns 6 and 14		Percentage on consignments	Names of weigh clerks	Duty and ground-rent levied *on excess.* 19			Time of receipt of permit *from* and delivery to trader	Signatures of (1) Trader or Akhtiari, (2) Counter of bags, (3) Tip-kharda writer, (4) Preventive officer	Remarks
			Excess	Deficiency			Duty	Ground-rent	Total			
12	13	14	15	16	17	18				20	21	22

FORM No. 109.

15

PARTITION PERMIT

Issued under Section 38 (2) of the Bombay Salt Act, 1890

Book No

Permit No

Mark number and date of original Permit

Name of Permit-holder

Number of bags to be removed under this Permit

Weight of salt

Tare of bags

Name of consignor

Name of consignee

Destination

Date of issue

Date till which current

Preventive Officer

PARTITION PERMIT.

Issued under Section 38 (2) of the Bombay Salt Act, 1890

Book No.

Permit No

Mark, number and date of original Permit

Name of Permit holder

Number of bags to be removed under this Permit

Weight of salt

Tare of bags

Name of consignor

Name of consignee

Destination

Date of issue

Date till which current

Preventive Officer.

FORM No 110.

Register of Powers-of-Attorney, Probates, Certificates, etc

Serial No.	Date of Registry	Date of Document	Name of Principal	To whom granted	Description	Limitation of Power

N B —In filling in this Register special attention should be paid to the instructions given in Articles 215 to 217 of the Civil Account Code

FORM No 111.

Boat Note for Salt

No

No of salt work.

Name of the owner

No of the toney.

Name of the tindal

Approximate quantity of salt Mds

Date 19 .

Issuing Officer

Boat Note for Salt

No

No of salt-work

Name of the owner

No of the toney

Name of the tindal

Approximate quantity of salt Mds

Date 19

Issuing Officer

FORM No 112

Register showing the Instalments Fixed from and the Dates of their Payment by the Lessees of Government Salt works in the Taluka, as per Deputy Collector of S R Konkan Division's Circular No 103 of 28-9-1854 for the period from 19 to 19 .

Serial No	Name of Salt work and its Lessee	Amount due on			Date of payment	Amount due on			Date of payment	Amount due on			Date of payment	Amount due on			Date of payment	Remarks
1	2	3			4	5			6	7			8	9			10	11
		Rs	a	p		Rs	a	p		Rs	a	p		Rs	a	p		

FORM No 113

No ______

Date ______

To

The Sarkarkun of ______

______

Sir,

Please issue (   ) ______ ______ Bengal maunds of denaturalised salt to ______ of ______ from ______ Fish Curing Yard / Salt Work on payment of cost price at annas ______ per maund for removal to ______

Seal.

Extra Deputy Director of Agriculture

FORM No 114

REGISTER OF PERMITS RECEIVED AND DENATURALISED SALT ISSUED

Serial No	Name of permit holder	Quantity of denaturalised salt	Name of the salt works or fish curing yard from which the denaturalised salt is to be issued	No and date of the permits issued by the D D of agriculture	Quantity issued as per salt permit No	Remarks

FORM No. 115.

REGISTER OF RECEIPT AND EXPENDITURE ON ACCOUNT OF DENATURALISED SALT SUPPLIED FOR AGRICULTURAL PURPOSES.

Date.	Receipts " Proceeds of sales of other salt."			Expenditure " Salt purchase and freight "		Remarks.
	Name of applicant.	Quantity of salt	Amount realised.	Details of expenditure.	Amount.	

FORM No. 116.

INDENTS FOR THE UNDERMENTIONED INGREDIENTS REQUIRED FOR DENATURALISING THE QUANTITY OF SALT TO BE ISSUED FOR MANURING PURPOSES FROM THE SALT-WORKS IN THE DURING THE FINANCIAL YEAR.

Serial No	Name of Salt Taluka	Quantity of salt to be denaturalised.	Amount of bone dust required.	Amount of black liquid oil required.	Net quantity of denaturalised salt to be issued.	Remarks.

FORM No 122

Bond and Bail-Bond on a Preliminary Inquiry before a Police Officer

I (name), of , being charged with the offence of , and after enquiry required to appear before the Magistrate of

or

and after inquiry called upon to enter into my own recognizance to appear when required do hereby bind myself to appear at , in the Court of , on the day of next (or on such day as I may hereafter be required to attend) to answer further to the said charge and in case of making default herein, I bind myself to forfeit to His Majesty the King Emperor of India, the sum of rupees

Dated this day of 19

(Signature)

I hereby declare myself (or we jointly and severally declare ourselves and each of us) surety (or sureties) for the abovesaid that he shall attend at , in the Court of on the day of next (or on such date as he may hereafter be required to attend) further to answer to the charge pending against him, and in case of his making default therein, I hereby bind myself (or we hereby bind ourselves) to forfeit to His Majesty the King Emperor of India, the sum of rupees

Dated this day of 19

(Signature)

FORM No 123

Petty Case No of 19

Case No of 19

Proceedings in Case

held before the

on

ARTICLES SEIZED

Description —	Amount	Value Rs a p

Names of accused —

Captors

Informer —

Date and place of seizure

1 Time of arrest

2 The date and time prisoner was committed to magistrate

PARTICULARS REGARDING THE CASE

Order of Trying Magistrate

No of 19 .

Respectfully submitted to the Superintendent of Salt and Excise

Sub Division

Dated 19

Head of the Office

Dated 19

No of charge.

No. and date of first information

Name of complainant or informant

Accused persons—

(a) Forwarded in custody

(b) Admitted to bail

(c) Not sent for trial.

Charge

Names of witnesses

Property found

Date and hour of despatch

Signature of investigating officer

FORM No. 124.

Charge Sheet

District— Charge Sheet No , dated, 19

Police Station— in first information No , dated, 19 .

Name, address and occupation of complainant or informant	Names and addresses of accused persons not sent up for trial, whether arrested or not arrested including absconders (show absconders in red ink)	Names and Addresses of Accused persons sent up for trial		Property (including weapons) found, with particulars of where, when and by whom, found and whether forwarded to Magistrate	Names and addresses of witnesses and what point each is called to prove	Charge or information Name of offence and circumstances connected with it, in concise detail, and under what section of the Penal Code charged
		In custody	On bail or recognizance			
1	2	3	4	5	6	7

Despatched at A M / P M on 19 .

Signature of Investigating Officer

FORM

No 125

REGISTER OF CONFISCATED AND UNCLAIMED ARTICLES IN THE OFFICE OF FOR THE YEAR 192 - 192

Details of Confiscations and Unclaimed Articles										
Consecutive No	Date, Month and Year	No of Proceedings	Nature of Packages		Description of Articles	Weight, Quantity or Number		Estimated Value		
			Description	Number		Description	Weight or Quantity			
1	2	3	4	5	6	7	8	9		
								Rs	a	p

Details of Disposal								
Name of Authority	No of Order	Date, Month, and Year of Order	Date of entry in the Register of Sales	Date of Credit in the Cash Look, if redeemed on Payment of Fine	Date of Release with out infliction of Fine	Signature of Remover of Articles	Signature of the Head of Office	Remarks
10	11	12	13	14	15	16	17	18

FORM No. 120.

REGISTER OF REWARDS OF THE TALUKA FOR THE YEAR .

Serial No.	Name of the person.	Designation and pay.	Amount of reward.	Case No. and authority for payment.	Date of payment	Initials of the Head of the office.

FORM No 127

REGISTER OF SALT CASES DETECTED IN THE TALUKA FOR THE YEAR AS PER DEPUTY COLLECTOR OF SALT REVENUE, S D 's No. 15 DATED 17TH AUGUST 1872.

No	Date	Name of complainant	Nature of offence	Name of accused and his place of residence	Whether the accused is under arrest or released on trial	Proceeds of confiscations
1	-	3	4	5	6	7

Detection of offence			Accused whether formerly convicted	Decision passed by the Sarkarkun	Date and hour of committing the accused	Remarks
By whom the accused was seized or arrested	Date of arrest	Date of arrival of the accused to the Sarkarkun's office				
8	9	10	11	12	13	14

FORM No 128.

Register of Accused Persons convicted in Salt cases in the Taluka

Serial No.	Name and residence of the accused person	Date of arrest.	Place of arrest	Nature of offence.	Date of conviction	Magistrate's decision	Remarks

FORM No 129

STATEMENT SHOWING CASES UNDER THE BOMBAY SALT ACT II OF 1890, DETECTED BY THE ESTABLISHMENT OF THE TALUKA DURING THE YEAR 19 19 , AS PER CIRCULAR No 3 OF 1875

Serial No	Date of register of the case or offence	Name of the complainant	Description of the offence	Name, age and place of residence of the accused	Date of seizure
1	2	3	4	5	6

Literate or Illiterate	Previous conviction	Real value	Value of salt or salt earth seized	Decision and date		Remarks.
				By whom	Date	
7	8	9	10	11	12	13

FORM No. 130.

STATEMENT SHOWING THE NUMBER OF PETTY CASES OF SALT SMUGGLING DISPOSED OF BY THE UNDER ACT II OF 1890 DURING THE MONTH OF 19

No.	Number and Names of the parties concerned in the smuggling of Salt	Quantity and Value of the Salt, Carts, Bullocks, etc., seized						Charge where, when, and under what Section the offence was committed.
		Quantity			Value			
1	2	3			4			5
		Mds	s	t	Rs	a	p	

Evidence for prosecution and defence in short, as also the result and date of trial before the Magisterial authorities	Decision passed by the and under what Section, as also the date of decision	Decision passed by the Collector of Salt Revenue	Remarks
6	7	8	9

FORM No. 131.

Summons to an Accused Person.

(See Section 68)

To   of

Whereas your attendance is necessary to answer to a charge of (state shortly the offence charged), you are hereby required to appear in person (or by pleader, as the case may be) before the (Magistrate)

of   , on   the   day of   .

Herein fail not

Dated this   day of   19

(Seal)

(Signature)

FORM No 132

Sections 68, 208 244, 245, 252 and 257 of the Code of Criminal Procedure



Summons to a Witness

To

of

Whereas complaint has been made before me that

of

has / is suspected to have committed the offence of †

on the   day of   192   at   and it appears to me that you are likely to give material evidence for the ‡

You are hereby summoned to appear before this Court at   on the   day of   next at   o'clock in the   noon, to testify what you know concerning the matter of the said complaint, and not to depart thence, without leave of the Court, and you are hereby warned that if you shall, without just excuse, neglect or refuse so to appear at the said time and place, a warrant will be issued to compel your attendance

Given under my hand and the Seal of the Court,

this   day of   192 .

(Seal)

Magistrate

---

† Here state the offence concisely with time and place

‡ Here state whether for prosecution defence or Court

FORM No 133

No

For the Crown.

I, having made
state that my name is
my name
my age about years
my religion
my caste
my calling
my residence

FORM No 134

No

For the Defence

I, having made
state that my name is
my name
my age about years
my religion
my caste
my calling
my residence

FORM No 135

Form of Permit to be issued for Permission to possess Salt in excess of one maund for Home Consumption

I (Deputy Commissioner or Assistant Collector in charge of the Division or Sub Division, as the case may be) do hereby authorize you inhabitant of in the Taluka of in the district of to retain in the house occupied by you situated within the said (town or village) a quantity of duty paid salt not exceeding Bengal maunds for private consumption only

This permit shall be in force from 19 , but may at any time be revoked by order in writing under my hand

Signature of the issuing officer

FORM No 136

Taluka— Zilla—

Name of Exporter—

Residency of Exporter—

Quantity of Salt to be removed—

Name of the Wholesale Licensee from whom the Salt was purchased—

Place to which Salt is to be exported—

Route by which Salt is to be carried—

Within how many days the Salt should be taken beyond the *10 miles' limit*—

Date—

Officer in charge of the *Custom House*

Collector of Salt Revenue

PERMIT

Date

Permission is granted to

residing at

to remove Indian maunds of Duty paid Salt and

to carry it to

by route

before sunset of

Date

Officer in charge of the Custom House

Collector of Salt Revenue

FORM No 137

FORM No 138

STATEMENT SHOWING THE PARTICULARS AT APPLICATIONS FOR WHOLESALE AND RETAIL LICENSES TO POSSESS SALT FOR SALE UNDER CLAUSE 2, SECTION 37 OF THE BOMBAY SALT ACT, 1890, DURING THE YEAR 19 AT PLACES IN THE TALUKA AS PER DEPUTY COLLECTOR OF SALT REVENUE, KONKAN'S CIRCULAR No 5, DATED THE 7TH SEPTEMBER 1896

Serial No	Name of applicant with his residence.	Name of place where the license is wanted		Name and No of the land or the municipality No	Boundaries				No of the previous year's license	Total sales of salt in maunds from the date of the receipt of the license up to the end of September	Remarks
		Village Taluka District	Particulars of the Street		East	West	South	North			
1	2	3	4	5	6	7	8	9	13	11	12

_______ 19 }

Sarkarkun

FORM No 139

LICENCE FOR THE REFINEMENT OF SALT.

I,............ . ,Deputy Commissioner of Salt and Excise Northern Division, do hereby authorize and empower the partners of the Pioneer Magnesia Works Sardar Khan Bahadur Rustomji Jehangir Vakil, and Messrs Behramji Sorabji Lalkaka B A and Parjanyarai Vaikunthrai Mehd, M A , B Sc now dwelling at Ahmedabad City in the Taluka of Dascroi, in the District of Ahmedabad, to refine salt at their factory situated at the village of Kharaghoda, in the Taluka of Viramgam in the District of Ahmedabad, provided that they conform to the following conditions which have been prescribed by the Commissioner of Customs Salt and Excise, Bombay, in this behalf, and to all or any other such conditions which may hereafter be prescribed by the Commissioner of Customs, Salt and Excise, Bombay, subject to the directions of Government from time to time, in amendment of, or in addition to the said conditions hereinafter set forth, viz —

(1) That they shall carry on refinery in an enclosure fenced in in a manner to be approved by me and accessible by only one entrance

(2) That the refinery shall be guarded by such guard as I may appoint, the cost of which will (pending further orders) be borne by Government The refinery shall be open for work only during the hours between sunrise and sunset

(3) That the premises for the refinery shall be open to inspection by the Superintendent, Main Salt Stores, Kharaghoda and his two Assistants or by any higher officer of the Salt Department a any hour of the day or night

(4) That they shall obtain the salt required for refining in the same manner as salt removed from the Stores for local consumption on permits from the Superintendent, Main Salt Stores, Kharaghoda free of duty but on payment of cost price in bags of 1, 2 or 3 Bengal maunds The Company shall arrange for their own bagging sewing and handling of Salt

(5) That they shall keep in a register maintained for the purpose and signed by the Manager of the Company daily a count showing the following particulars, viz —

(a) quantity of refined salt brought into the refinery

(b) quantity of salt used from day to day in process of refinement,

(c) daily closing balance of unrefined salt

(d) quantity of refined salt produced during each day

(e) quantity of refined salt removed on payment of duty and

(*f*) daily closing balance of refined salt.

(6) That they shall pay Excise duty at the prevailing rate on the quantity of refined salt at the time of removal from the refinery

(7) That they shall not remove refined salt from the refinery without obtaining a permit from the Superintendent, Main Salt Stores, Kharaghoda.

(8) That the mixmum quantity of unrefined salt in the refinery shall not exceed 50 tons at any one time

(9) That they shall not without the written permission of myself or of my sur [illegible] blet, sell, mortgage or otherwise alie [illegible] granted by this license of refining s.

(10) That they shall produce this license whenever called upon by an officer of the Salt Department

(11) That they shall observe all the provisions of Bombay Act II of 1890 and of any other enactment relating to the salt revenue at the time in force and of any rules or orders duly made and promulgated, or communicated to them by competent authority under the said Act or any other such enactment as aforesaid relating to the manufacture, storage, removal or sale of salt or to the conservancy or regulation of the land within the limits aforesaid

(12) That in this license, the word "license" shall be deemed to include the licensees, their heirs, executors and administrators And this license shall continue in force from the 1st January 1920 until the 31st December 1920 and no longer, but shall be liable to be revoked, suspended or withdrawn at any time by competent authority under any of the provisions of Bombay Act II of 1890 or any other enactment relating to salt revenue for the time being in force

Given under my hand and seal at . . on the... .. .. day of . .. in the year 19 .

Seal

Ag.
Deputy Commissioner of Salt and Excise, Northern Division.

FORM No. 140.

Form of License* for the collection or removal and possession of Salt-earth under Section 11 of Act II of 1890

I,   Collector of Salt Revenue, do hereby authorize and empower   now dwelling at   in the Taluka of   in the District of   to excavate, collect or remove Salt-earth (1)   and remove it to   on the following conditions —

(1) That the salt-earth is not removed between sunset and sunrise,

(2) That all salt-earth removed under this license shall be stored at   and at no other place,

(3) That no part of the salt-earth removed under this license shall at any time be taken into any building, dwelling-house or covered enclosure

(4) That the salt-earth removed under this license shall be used for the purpose shown above, and no other

(5) This license will remain in force from the   to the

Collector of Salt Revenue

* Government Resolution, Revenue Department No 4826 dated 19th June 1892

FORM No 141.

BUDGET ESTIMATE OF PORTS FUND FOR THE YEAR 19 19

TALUKA OF THE GROUP

Revenue	Estimate, 19 -19	Revised estimates, 19 19	Actual of 19 19	Estatimate of 19 19 19 19 compared with	
				Increase	Decrease
1	2	3	4	5	6

Expenditure	Estimate, 19 19	Revised estimate, 19 19	Actual of 19 19	Estimate of 19 19 19 19 compared with	
				Increase	Decrease
7	8	9	10	11	12

FORM No. 141—*contd.*

APPENDIX I.

...............Group.

(Excluded) Local Funds

Memo. showing how the balance on the 1st April 19 has been arrived at

	Amount			Remarks.
Actual balance on the 1st April 19				
Add				
Estimated receipts during the year				
Deduct				
Estimated charges during the year				

Sarkarkun.

FORM No 141—*contd*

APPENDIX II

Memo explaining the cause of increase between the estimated receipts and expenditure in year 19 -19 , compared with the estimates for the year 19 -19

Excluded (Local Fund)	Year 19 -19	Year 19 -19	Increase	Decrease	Explanation of cause
RECEIPTS					
Port dues					
Miscellaneous					
Total					
EXPENDITURE					
Pay of Light House Establishment					
Grain compensation					
Contingencies					
Travelling allowances.					
Dock Yard Port Fund Contingencies					

Sarkarkun.

FORM No. 141—*contd.*

APPENDIX III.

Memo. of establishment charges in full details.

Particulars	Amount.			Remarks
Pay of the Beacon Light-keeper at . ... Bundar at Rs . per month				

Sarkarkun.

FORM No. 141—*contd.*

APPENDIX IV.

Southern Group Ports Fund.

Details of Public Works.

Name of work	Estimated cost					Remarks

Sarkarkun.

FORM No. 141—*contd.*

APPENDIX V.

Particulars of interest derived from Funded Capital credited under (Interest).

Name of Fund.	*Amount of investment.*			Total invest-ment.	Total amount interest derived from investment.	Remarks
	4 p. c	$4\frac{1}{2}$ p c.	$4\frac{1}{8}$ p c.			

Sarkarkun.

FORM No. 141—*contd.*

APPENDIX VI.

Budget Estimate of the Group Ports Fund for year .

Petty Construction and Repairs.

Original minor works and repairs and unforeseen minor charges under both to be executed by Civil Agency, as per G. R., F. D., No 2874 of 28th August 1884.	Amount			Remarks.
Part I Original Works Light House (quarters for the Establishment)				
Part II Repairs				

Sarkarkun.

FORM No 141—*contd.*

APPENDIX VII.

. .. .. Group.

Statement showing the Expenditure on account of the "Light House Contingencies" of the Taluka for the year 19 -19

Particulars	Amount.			Remarks.

Sarkarkun

FORM No 141—*concld.*

APPENDIX VIII

.... Group

Statement showing Details of Expenditure on account of "Marine Contingencies" of the Taluka for the year 19 -19

Particulars	Amount			Remarks
Labour charges Salvage .. Receipt stamps				
Total .				

Sarkarkun.

FORM No. 142.

_______________ 192

CERTIFICATE OF MEASUREMENT OF TONNAGE.

Name of Vessel_______________

Nationality and Port of Registry_______________

Rig or Class_______________

Branded Number_______________

Name and address of owner_______________

____

	Feet.	Tenths.	
Extreme Length....................			
Depth from top to gunwale to floor amidships			Tonnage.
Length for tonnage..			
Breadth			
1st Depth			
Mean Depth			
2nd do.			

Measuring fee Rs._______________

Duplicate certificate fee Rs._______________

Officer in charge of the Customs House.

N.B.—This certificate is valid as long as the_______________ Register No.________ dated_______________ in which her tonnage is stated to be_______________ tons, remains in force.

FORM No. 143.

(GENERAL COURT FEE STAMP OF ANNAS TWO)

This is to certify that (here name the Lessee) resident of Taluka District, has been granted the occupancy of a piece of land measuring in the village of Taluka District boundary and its precincts for the term of one year from 19 to 19 , subject to the payment of a ground rent of Rs (in figures) in words for the purpose of errecting structure to be used as (here specify the use)

The conditions on which this lease is granted —

1 That the lessee shall not in any way deform the land leased out to him

2 That the lessee shall pay the assessment or ground rent as the case may be for the whole year in lump sum on the first day of 19 .

3 That the lessee shall keep all the boundary marks and stones in good order and repairs

4 That the lessee shall not cut or remove the trees standing on the land hereby leased out to him, that he shall not construct or build any permanent structures thereon without the previous permission in writing from the Collector of Salt Revenue, Bombay for the time being

5 That the land shall revert to the Salt Department on the expiry of the lease

6 That the lease will terminate in the event of the death of the lessee before the expiry of the one year's period

7 That if the land be used for any purpose other than the specific purpose or purposes for which it is granted, or if it be required by the Salt Department for any public purposes the said land shall be liable to be resumed by the Salt Department on giving a month's notice

8 That in the event of any breach of any of the conditions of the lease the lessee shall forthwith determine and the lessor shall re enter on the premises hereby demised and the lessee shall forfeit any claim over the structures or of buildings on the land, which will become the property of the Salt Department

This lease is executed on behalf of the Secretary of State for India in Council by order of the Right Honourable the Governor of Bombay in Council by the Collector of Salt Revenue, Bombay, and under his Seal of office this day of 19

Deputy Commissioner of
Salt and Excise, Division

I/We (the name of Lessee) the aforesaid do hereby accept this lease on the terms and conditions therein mentioned

In the presence of any two respectable witnesses

Witnesses

(Sd)

Lessee

FORMS Nos 144 AND 145.

FORM No. 146.

REGISTER SHOWING THE PARTICULARS OF THE FISHING STAKES WITHIN THE PORT LIMIT OF .... TALUKA .. . IN THE DISTRICT OF . ...

Serial No.	Name and residence of the owner of the fishing stake	Name of Port and Taluka	Exact position of fishing stakes and their height above the high water level	Distance between the shore and the fishing stakes	Authority for putting down new stakes	Authority for removing fishing stakes	Remarks
1	2	3	4	5	6	7	8

FORM

STATEMENT SHOWING THE RECEIPTS AND EXPENDITURE UNDER PORTS FUND IN THE   TALUKA FOR THE YEAR 19 - 19

Months	Receipts						Expenditure			
	Port dues	Proceeds of salvaged goods.	Sale proceeds of old articles.	Fine and forfeitures	Cash recovery	Miscellaneous.	Port Fund office Establishment.	Miscellaneous.	Boat Establishment.	Boat contingencies and miscellaneous.
	1	2	3	4	5	6	7	8	9	10
April										
May										
June										
July										
August										
September										
October										
November										
December										
January										
February										
March										

No. 147.

AS PER CHIEF ACCOUNT OFFICER OF CUSTOMS, SALT AND OPIUM, BOMBAY CIRCULAR NO. 11162, DATED 15TH DEC. 1917.

ture.									
Light House Establisher.			Miscellaneous	Expenditure for buoys.	Salvage.	Petty construction and repairs.	Refund.	Deposit.	Remarks.
11			12	13	14	15	16	17	18

FORM

No 148

VERIFICATION MEMO SHOWING THE AMOUNT OF PORT DUES PAID AT OTHER PORTS BY MASTERS OF VESSELS FOR WHICH EXEMPTION IS GRANTED AT THE PORT OF IN THE TALUKA OF DURING THE MONTH OF 19 .

No in the Vessel Register	Date, month and year	*Description of the Vessel*					Whence arrived
		Name of vessel	Name of owner	Name of master	Place and number of registry	Burthen	
1	2	3	4	5	6	7	8

No of receipt produced	To be filled in by the officer of the port at which the amount of port-dues was recovered					Signature *of the officer*
	No in the Vessel Register	Date *month* and year	No *of* receipt	Rate	*Amount* recovered	
9	10	11	12	13	14	15

FORM No. 149.

(See bye-laws IV and V.)

[Counterfoil.]

No.

CUSTOM HOUSE.

Landing and Wharfage Fees Receipt.

Received from .... master of .... Re. as. p. on account of fees on .... passengers carried in his vessel.

Date

Officer in charge of the Custom House.

[Receipt.]

No.

CUSTOM HOUSE.

Landing and Wharfage Fees Receipt.

Received from .... master of .... Rs. as. p. on account of fees on .... passengers carried in his vessel.

Date

Officer in charge of the Custom House.

APPENDIX A.

Principles with regard to fixing selling price of Government Salt

The true principle which should regulate the administration of Government Salt-works is to allow the free purchase of salt by whoever chooses to pay the price and duty leaving its subsequent disposal to be regulated by the demands of the trade The policy should everywhere be to ensure, subject only to the condition of the security of the revenue, the freest and fairest competition between different kinds of salt whether the produce of Government or of private works and whether paying duty to the credit of one or of another Department This principle is evidently most advantageous to the public as ensuring the largest possible supply at the lowest price and it is equally advantageous to the revenue which benefits by the largest possible consumption

(S of S No 85-1-10 81, *vide* (G R No. 716—28-11-1881.)

The obvious meaning of the Secretary of State's Despatch No 85, dated 1-10 1881, is that Government should strive to produce at its salt works the quantity of salt demanded by the trade but that its subsequent distribution should be left to the ordinary channels of trade Exceptional arrangements can be permitted only where exceptional circumstances sufficiently justify interference on the part of Government

(G of I, F and C Nos 218—27-7 86 and 17—7-1 87, *vide* G. R Nos 5879—17-8 86 and 92—9 2 87.)

The following principles should regulate the sale of salt on behalf of Government

As a rule, Government should content itself with the levy of duty and price at the sources of supply and leave the subsequent disposal of the salt to the natural course of trade The intervention of Government becomes necessary when from any measures taken by it (as in the case of Gujarath and Rajputana) there is a scarcity of salt and a consequent rise in price in particular area or when owing to a combination of traders prices are maintained at an unreasonably high level Such intervention should, however, be reduced to a minimum and be so applied as not to exclude or discourage private enterprize in the same direction and it should cease as soon as necessity has passed away No measures should be adopted in order to attract business to any particular salt work or depot which may have the effect of preventing the trade from supplying itself by the cheapest means

(G of I, F and C, No 211—27 7 86, *vide* G. R No 5879—17 8 86)

Selling Price of Salt

Owing to the differences of system which of necessity prevail in different parts of India, it is impracticable to fix a uniform price at which

salt should be sold at all Government Works throughout India. In order, however, to ensure that the price in such instances, as it lies in the power of Government to fix it, is calculated upon sound principles and not in such manner as to compete at an unfair advantage with salt supplied to the market by private enterprise, the issue of definite instructions appears to be required

Three systems under which the Government connection with the salt trade is carried into effect are three —

(1) Charging a Customs Duty on all Salt imported into British India

(2) Charging an Excise Duty on all Salt manufactured in British India by private persons on their own account

(3) Manufacturing Salt by Government on its own account, either by hired or contract labour, and selling it at a price sufficient to cover the cost of so doing, together with a fixed duty equal to the Customs or Excise duty.

Under the first two systems Government confines itself to taxation, under the third it undertakes the functions of a private manufacturer in addition In former days the Government was not only a manufacturer, but an absolute monopolist, but in 1836 it so far abandoned this position on the recommendation of a Committee of the House of Commons, as to throw open the salt import trade to private enterprise, retaining a monopoly of local manufacture only From that date onwards it has been gradually relinquishing direct manufacture in all cases where the necessary supply of salt to the public could be ensured under either the Customs, duty or the Excise duty systems

The three systems at present prevail in the localities described below —

(a) Customs Duty —Bengal (including Behar), Assam and British Burma

(b) Excise Duty —Western India, from the Tapti river south to Cape Comorin, Berar and the south-west portion of the Central Provinces, also a few spots in Bengal and Orissa and to a limited extent in Burma

(c) Manufacture and Monopoly —The east coast of the Madras Presidency, the rest of the Central Provinces, Bombay north of the Tapti, Sind, the Punjab the North Western Provinces and Oudh, Rajaputana and Central India

This classification is, of course, in very general terms, the different salts compete with each other on the boundaries and interlace in their

areas according to local taste and preference and not price alone, but it may be considered substantially correct

The charges of all kinds which fall on Government from its connection with salt may be described and classified as follows :—

1	Cost of administration	Charges common to all systems and arising out of Government taxation on salt
2	" collection	
3	" preventive establishment	
4	" production	These charges appertain to all systems under which Government either produced salt by hired labour or buys the salt from the actual producer for resale to the public
5	" conveyance to store house	
6	" Storage	
7	" Wastage	
8	" Interest on capital fixed or floating	
9	" Treaty payments	These appertain to the same systems as the preceding Treaty payments are not always of the same nature, in some instances they correspon with rent which might be paid by a private manufacturer for mines or salt works in others they are payments to secure the suppression of manufacture in Foreign States for the right to charge duty on salt consumed in such States
10	" Rent of Salt sources	
11	" Cost of supervision of production	Found only when Government produces the salt by hired labour
12	" Commission to Agents and Contractors on sales	An exceptional charge sometimes indispensable

It will be observed that cost of conveyance from storehouse to markets is not mentioned, because it is outside the purposes of these calculation and necessarily falls on the consumer in proportion to his distance from the salt source from which he draws his supplies In some cases, moreover where the depots are at a distance from the market the cost of conveyance to them may be advanced by Government and recovered in ordinary course

On a scrutiny of the charges enumerated in the preceding paragraph it will be seen that the first three only viz, Administration Collection

salt should be sold at all Government Works throughout India. In order, however, to ensure that the price in such instances, as it lies in the power of Government to fix it, is calculated upon sound principles and not in such manner as to compete at an unfair advantage with salt supplied to the market by private enterprise, the issue of definite instructions appears to be required

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(b) Excise Duty —*Western India, from* the Tapti *river* south to Cape Comorin, Berar and the south-west portion of the Central Provinces, also a few spots in Bengal and Orissa and to a limited extent in Burma

(c) Manufacture and Monopoly —The east coast of the Madras Presidency, the rest of the Central Provinces, Bombay north of the Tapti, Sind, the Punjab the North Western Provinces and Oudh, Rajaputana and Central India

This classification is, of course, in very general terms, the different salts compete with each other on the boundaries and interlace in their

areas according to local taste and preference and not price alone, but it may be considered substantially correct

The charges of all kinds which fall on Government from its connection with salt may be described and classified as follows :—

1	Cost of administration	Charges common to all systems and arising out of Government taxation on salt
2	,, collection	
3	,, preventive establishment	
4	,, production	These charges appertain to all systems under which Government either produced salt by hired labour or buys the salt from the actual producer for resale to the public
5	,, conveyance to store house	
6	,, Storage	
7	,, Wastage	
8	,, Interest on capital fixed or floating	
9	,, Treaty payments	These appertain to the same systems as the preceding Treaty payments are not always of the same nature, in some instances they correspon- with rent which might be paid by a private manufacturer for mines or salt works in others they are payments to secure the suppression of manufacture in Foreign States for the right to charge duty on salt consumed in such States
10	,, Rent of Salt sources	
11	,, Cost of supervision of production	Found only when Government produces the salt by hired labour
12	,, Commission to Agents and Contractors on sales	An exceptional charge, sometimes indispensable

It will be observed that cost of conveyance from storehouse to markets is not mentioned, because it is outside the purposes of these calculation and necessarily falls on the consumer in proportion to his distance from the salt source from which he draws his supplies In some cases, moreover, where the depots are at a distance from the market the cost of conveyance to them may be advanced by Government and recovered in ordinary course

On a scrutiny of the charges enumerated in the preceding paragraph' it will be seen that the first three only viz, Administration, Collection

and Prevention are incidental to the interference of Government for taxation purposes in the matter of salt The remainder are all borne alike by Government and pri at individuals whenever either of them undertakes the trade of providing r selling salt. From this and economic principles, which are so evident that it seems superfluous to set them forth, it follow that whenever Government and the private trader meet, they do not do so on fair terms and the latter is unjustly weighted unless the former scrupulously includes in its selling price (exclusive of duty) whatever items the latter has ordinarily to bear To be more specific the first three items of charge just mentioned should be paid out of the receipts for duty, the rate being fixed accordingly, if necessary, the remainder should all come into the calculation of the selling price, with the exception of such treaty payments as are made for the prevention of smuggling, or in order to secure for the British Government the right of charging duty on salt consumed in Foreign States If the selling price is less than it should be in order to cover all the proper items, a particular locality benefits at the expense of the general tax payer, if the reverse, the Government is really levying more than the tax allowed by law excepting of course in the case of salts which from superior quality and limitation of supply, have an adventitious market value not dependent upon the cost of production The price may also in special cases be affected by the place in which the salt is sold the quantity included in any transaction the sum paid by the Government for its purchase or other peculiar circumstances affecting the sale.

To apply the test of these principles to every salt work or group of works with which Government is more or less connected would in this place be a tedious and unnecessary task It is sufficient to state that a very careful review of the Indian salt system which has been made shows that in Bengal, Bombay, Sind and the Punjab mines Government makes no attempt to impose any charge on salt other than the fixed duty and in any case where Government holds a Monopoly of salt, a selling price which is calculated to cover the cost of manufacture

His Excellency the Governor General in Council has considered it to be necessary in view of the discussions which have arisen and the uncertainty which has prevailed to lay down the principles upon which the selling price of salt should be regulated in all parts of British India in which it is fixed by Government It will rest with the Local Governments and the Commissioner of the Inland Customs, within their respective jurisdictions to scrutinize periodically the price from time to time in force and to take into consideration such adjustments as an increase of sales or of expenditure or otherwise may be found to demand

(G I, F and C, No 326, dated 17th January 1882, vide G R No 743, dated 2nd February 1882)

The charges of which the Government of India has ordered the recovery, from the sale proceeds of salt are those incurred for the manufacture

and sale of salt and not the cost of establishments maintained to collect and protect the public revenue The charges for guarding the works for office establishments, for watching the frontiers and natural deposits and for preventing smuggling are not to be taken into account For all other charges connected with the production and sale of salt an additional sum should be added to the price charged at the pans To this a further *addition for storage and freight will of course* be *made when the salt is* transported for sale On account of the whole of the charges debitable against this addition to the selling price and the amount realised by it should be carefully kept and submitted with the yearly report on salt administration

(G R No 2277, dated 29th April 1879)

On the 15th and on the last day of each month the Sarkarkun should record in his office the actual selling prices of salt in the works under his charge The figures thus recorded and not those obtained from permit, should be used as ascertaining the average prices of salt which are reported for the Collector s Administration Report Any abnormal fluctuations in prices should be immediately reported for the information of the Collector

(Collector of Salt Revenue's No 2143 of 19th April 1899)

APPENDIX B

Rules regarding the Prevention of the Illicit Manufacture and Sale of Salt in the Territories of H. H. The Gaikwar

Whereas it is expedient to prevent more effectually the illicit manufacture and collection of salt and contraband traffic in salt in certain parts of His Highness the Gaikwar's territories, the Notification No 4, dated the 9th July 1881, is cancelled and the following rules are promulgated —

I In the Baroda, Kadi and Navsari Divisions —

(a) all manufacture of salt,

(b) all collection of salt from places where it is spontaneously produced,

(c) all possession of and traffic in such salt whether manufactured or collected, and

(d) all possession of and traffic in salt, which has evaded the payment of the British salt duty,

are hereby prohibited. For the purpose of these rules, salt shall include salt spontaneously produced and natural saline deposits, but shall not include salt efflorescence and salt earth proved to be for *bona fide* use in constructing mud walls of houses and similar domestic and industrial purposes

II Whoever contrary to the preceding rule

(a) manufactures salt,

(b) collects salt from places in which it is spontaneously produced, or

(c) possesses or traffics in such salt knowing or having reason to believe the same to be so manufactured or collected or to have evaded the payment of the British salt duty,

shall be punished with imprisonment of either description, which may extend to six months or with fine which may extend to Rs 500, or with both.

III. All salt in regard to which an offence under the preceding rules has been committed, is hereby declared contraband and shall be confiscated and destroyed

IV. All vessels, animals, conveyances and packages used in carrying contraband salt from one place to another in the Divisions

aforesaid shall be liable to confiscation, but may be redeemed on payment of such fine as the officer adjudging confiscation may think reasonable

V All offences under these rules shall be cognizable by any Magistrate exercising powers not less than those of the second class

VI Any Magistrate who takes cognizance of any such offences, is hereby authorised to confiscate and destroy any salt described in Rule III, or confiscate any other thing described in Rule IV as liable to confiscation

VII Any Magistrate trying any offence under these rules shall have the power to award to informers and other persons through whose aid or instrumentality any offender or offenders against these rules shall have been convicted, or any seizure of contraband salt shall have been made such rewards from the fines levied and the proceeds of the confiscation made in the case as he may deem fit

VIII Any official of the Jakat, Abkari and Opium Department not lower in rank than Inspector and any Police Officer not lower in rank than a Naib Fouzdar in charge of a Police Station or any officer specially authorised by the Sar Subha in this behalf may—

(*a*) enter at any time by day any land building or enclosed premises upon or in or from which he has reason to believe that

(1) contraband salt as per Rule III is being manufactured, collected or removed, or

(2) contraband salt as per Rule III is stored or concealed

(*b*) seize any contraband salt as per Rule III discovered in any place or in transit, and any animal or thing liable to confiscation under Rule IV;

(*c*) detain, search and arrest any person whom he has reason to believe to be guilty of any offence punishable under these rules or in whose possession contraband salt as per Rule III is found

All searches under this clause shall be made in accordance with the rules and regulations for the time being in force in the Baroda State in that behalf Any officer making a search shall at once report the result to the Magistrate having jurisdiction

Searches may only be made by night under warrant issued by a Magistrate having jurisdiction

IX. If any officer of the British Police or of the British Salt Department give information of any offence under the foregoing provisions to any Police Officer or a Magistrate of this Government, such Police Officer or Magistrate shall take immediate cognizance of the same

X. If any officer of the British Police or of the British Salt Department pursue into any of the three Divisions aforesaid any person importing salt which such officer has reason to believe has evaded the British salt duty, such British Officer may apprehend such person, and the person so apprehended shall be made over to the nearest Police Officer of this Government together with the salt and any vessels, animals conveyances or packages employed in conveying it, under a declaration in writing that he the officer, apprehending is an officer of the British Police or of the British Salt Department, as the case may be, and that he has reason to believe that the person he has apprehended has evaded the British Salt duty The Police Officer of this Government shall take charge of and pass a receipt for the person and things so made over to him The person so taken charge of shall be forwarded for trial *under the procedure in force for the time being for the extradition of the criminals to the British Magistrate having jurisdiction*

XI All Village Police and Revenue servants of the State shall be bound—

(a) to render assistance to officers acting under these rules,

(b) to give any information which they may receive of the commission of or the intention to commit any offence under these rules to some officer who has power to take action under Rule VIII.

(These rules were finally approved by this Government *vide* G R No 6017, dated 2nd September 1903 and No 4680, dated 8th June 1905)

Note —Officers of this Department should not enter Gaikwari territory to destroy salt, but the existence of salt in the khari may be brought to the notice of the local Gaikwari officials and they may be requested to tak steps to destroy it

(Collector's S R No 2199—22-5 96)

APPENDIX C.

NOTIFICATION.

No. 44 OF 1875

It is hereby notified by order of the Governor in Council that all salt not duly covered by a permit which shall be carried across the Frontier Line herein after described otherwise than by a route prescribed by the Governor in Council, and all salt spontaneously produced within the east of the said Line, which shall be removed without due permission, will from the date of this notice, be contraband salt as defined in Bombay Act 7 of 1873 and all persons concerned in passing, removing or transporting such salt or accepting or retaining such salt, and all such salt and all vessels, animals and conveyances used or intended to be used in transporting it, and all goods packages and coverings in or among which it may be placed will be liable to the penalties set forth in part 6 of the said Act

2 All salt stored within 10 miles of the said Frontier Line in excess of the quantity *bonafide* required for local consumption, shall from the date of this notice, be contraband and liable to confiscation, together with all goods, covering and packages among or in which it may be placed

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DEFINATION OF THE SALT FRONTIER LINE SOUTH OF THE FRONTIER OF RADHANPUR

From the Runn opposite Radhanpur Territory the Line is to follow a course parallel to the coast of the Runn, and at a distance of 3 miles therefrom until it reaches the cart track leading from Sultanpur to Udoo From this point it will proceed straight to the westernmost masonary Pillar of the Patri Bajana boundary, thence it will run due east until it reaches the boundery of the Viramgam Taluka opposite the village of Goria leaving on its north the village sites of Sulas Salli and Upariala in the Bajana Taluka it will thence follow the boundary between the British Territory and Kathiawar until after encircling the Dhandhuka *Pargana* it reaches the gulf of Cambay at the Sundrai creek

The following rules of procedure have been approved by his Excellency in Council —

I For the maintenance of the Preventive Line in Kathiawar, the Chiefs should be required to admit posts of Officers of the Salt Department into such villages and places and the Political Agent may appoint at the instance of the Collector of Salt Revenue and to assist the Salt Officers to find accommodation in such villages and places in every reasonable way

II The Officers of the Salt Department should be permitted to follow and apprehend smugglers in Kathiawar and to seize suspected salt, and carriages, animals and trappings used in its conveyance and the contents of any package in which it may be concealed And it shall be the duty of the officers making such apprehensions and seizures to take the prisoners and property forthwith to the Inspector, to whom they are immediately subordinate, who after such preliminary inquiry as may be necessary (to be in all cases completed within 24 hours) shall forward any prisoners who appear from the information obtained to have committed any offence punishable under this notification to the proper court, and shall release any prisoners, the evidence or reasonable ground of suspicion against whom appears insufficient to justify their transmission to a court submitting a report of the case for the orders of his immediate superior Persons who may have been released from arrest under this rule by Inspectors of the Salt Department shall be liable to re arrest and trial on application being made to the Political Officer in charge of the Prant by the Superintendent of Salt Revenue in charge of the Preventive Line

III It shall be the duty of the States concerned to cause the Officers to take part in the pursuit and seizure of smugglers etc to prevent the storage of salt in contravention of rule VII, and generally to assist the officers of the Salt Department In the case of any seizures made by the Chief's officers apart from the Officers of the Department, notice should be given to the Head Local Officer of the Department to whom the salt and property seized, should be made over and opportunity should be given for such inquiry as may be necessary to ascertain whether the property seized is liable to confiscation

IV The Salt Department should prosecute all persons accused of smuggling before the Local Court of the Chief or Agency An appeal to the Political Agent, if he has jurisdiction over the local court, against the decision of the court whatever it may be, will be open both to the prosecutor and the accused

V. *Questions of confiscation of smuggled salt etc will be determined* by the Collector of Salt Revenue subject to an appeal to Government

VI All fines levied, and the proceeds of all confiscations adjudged shall be at the disposal of the Governor in Council for the purpose mentioned in section 61 of the Bombay Act VII of 1873

VII The storing of salt in excess of quantities required for local consumption in villages within 10 miles of the Preventive Line is prohibited as in itself an evidence of an intent to smuggle Officers

of the Salt Department may visit Kathiawar villages for the purpose of ascertaining whether any contravention of this prohibition has taken place and will then be entitled to respect and assistance Should it appear to an Officer of the Salt Department of not lower in rank than an Assistant Inspector that salt is so stored, the village patel and all superior authorities in the State shall on request of such officer be bound to make effectual search for such salt and to record the result of such search in a report written at the time and signed by all Officials of the State, who are present If such salt is found, they shall detain it for adjudication by the Political Officer within whose charge the place where the salt is found may be who shall if he considers that the salt found is in excess of the quantity, *bona fide*, required for local consumption pass an order for its summary confiscation together with all goods, packages or coverings in or among which it may be placed

Kathiawar Political Agent's Office,
Camp Junaghad December 23rd, 1875

(Sd) J B PEILE,
Political Agent

NOTIFICATION
No. 32 OF 1884

In continuation of the fore going notification No 44 dated the 23rd December 1875, the following rules regarding the arrangement for the storage and distribution o salt in Kathiawar along the British Frontier were published by the Political Agent, Kathiawar, under the authority of Government at page 194 of the Kathiawar Agency Gazette for 1884 —

I Within the 10 miles belt referred to in para 2 of Notification No 44 of 1875, there shall only be maintained the Depots noted in the schedule attached

II In the Depots exclusive of such as are at salt sources or works the quantity of salt stored, is to be regulated by the population as ascertained by the last census of the villages supplied from it the average consumption per head being calculated at 12 lbs

III During the rainy season, i e, from 1st June to 1st October salt sufficient for four months' consumption only may be stored in the Salt Depots at other seasons the amount stored is not to exceed what is sufficient for two months' consumption

IV. As far as is found feasible, a licensed vendor shall be established in each village, who is to obtain salt on permit from the Depot which supplies his village. Any licensed vendor obtaining salt

from elsewhere to be liable to punishment in the spirit of Bombay Act VII of 1873. Where there is no licensed vendor, villages may be supplied by the licensed hawkers according to the existing practice

V. Any person carrying salt for sale or for purposes other than personal consumption not covered by a permit shall be liable to punishment in the spirit of section 51 of the Act above referred to

VI In all places where salt naturally forms, only so much as is required for *bona fide* consumption in Kathiawar may be collected and stored All salt in excess of this amount or not required for storage as being of inferior quality to be destroyed

VII. The responsibility of carrying out the above rules rests in States enjoying recognized jurisdiction on the Durbars of these States, and in Thana circles on the Government Officials in charge of that Thana All breaches of these rules to be punished in the spirit of the Bombay Salt Act

VIII Any breach or neglect of these rules should be considered to be a breach or neglect of the provisions of Notification No 44 of 1875 and actions should be taken in such cases as prescribed in article 7 of the said notification.

SCHEDULE.

Bajana, Vithalghad, Talsana, Jamboo, Rarol, Balol, Kamalpur, Nagnesh Karol, Limdi, Chuda Sudamda, Dhandhalpur, Paliad

(Sd) EDWARD W. WEST,

Kathiawar Political Agent, 1?th July 1884

Lieut Colonel,
Political Agent, Kathiawar.

APPENDIX D

Rules for the Establishment and Maintenance of (1) the Northern Frontier Mounted Preventive Force Horse Fund, and (2) the Northern Frontier Mounted Preventive Force Provident Fund

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The Northern Frontier Mounted Preventive Force Horse Fund

1 The balance at the credit of the existing Horse Fund shall be forthwith transferred to the Northern Frontier Mounted Preventive Force Horse Fund, to be established under these rules and all re payments of advances due to any such fund under any rules or orders superseded by these rules shall be made to the latter fund in the same manner and on the same conditions as they would have been to the old Horse Fund, if these rules had not been passed

2 Subject to these rules and the control of the Commissioner of Customs, Salt, Opium and Abkari Bombay the management of these funds shall vest in the Collector of Salt Revenue Bombay

3 All monies required to meet expenditure in connection with the purchase of horses etc from the fund shall be drawn on cheques issued by the Superintendent of Salt Revenue Northern Frontier, from the revenue treasury of the Mamlatdar Viramgam

4 A pass book shall be maintained in the office of the Sarkarkun, Northern Frontier, in which all amounts remitted to and drawn on cheques from, the treasury of the Mamlatdar Viramgam, shall be written up and the entries initialled by the Treasury Officer Viramgam

5 An entrance fee of Rs 25 shall be paid by every man at the time f first enrolment as a member of the Northern Frontier Mounted Preventive Force and each such member shall be provided with a horse or camel at the expense of the fund

6 A monthly subscription of Rs 2 shall be paid by each member of the said Force provided that—

(a) The monthly subscription shall not be deducted from members temporarily without horses or camels as they do not then get horse allowance

(b) When a member of the Force being on any kind of leave draws horse allowance for a period of less than half a month no

APPENDIX E

Use of fire-arms i effecting Arrests

(1) Where a person forcibly resists the endeavour to arrest him or attempts to evade his arrest the Police Officer making the arrest may under section 46 of the Criminal Procedure Code use all means necessary to effect the arrest If, therefore, an arrest cannot otherwise be effected the use of fire arms for the purpose is justifiable and the same section of the Criminal Procedure Code protects the Police Officer from the consequence even of caus n, the death of a person fired on and killed under such circumstances in cases where such person is accused of an offence punishable with death or with transportation for life

(2) Even in cases of offences punishable in a lesser degree than by death or transportation for life thou h section 46 of the Criminal Procedure Code does not authorise the killin, of a suspected person merely for the sake of eff cting his arrest it does not deprive the Police officer of his *right of self* defence if the resistance to arrest is such as would justify him in causing death in defence of his own person under se tion 100 of *the Penal* Code This right of self defence includes the use of fire arms *to over* c me the resistance, if necessary, even with fatal effect Police *officers who* are entru ted with a warrant or who have reason to suppose that crimes of particular gravity have b en committed by a specified person, *are* bound to arrest the person and are punishable if they fail to do so They cannot d s st upo a mere show of resistance, they are bound to redouble their efforts even at the *risk* of their lives, if opposed and the law protects them from any consequences which the resistance entails

(3) The above statement of the law as to the right of self defence given to a Police officer attempting to effect an arrest does not of cou apply when the person to be arrested merely attempts to evade arr i e, without resistance flies to avoid arrest In such a case the amou of violence which may be used by the officer effecting the arrest, depe upon the cause of the *arrest* when the offence in question is one pun able with deatl or transportation for life such as murder or dacoity there is no other means of effecting the arrest of the suspected person resort to fire arms *is justifiable* in spite of any danger there may be thereby wounding him and causing his death If, however, the offence one punishable in a lesser degree than by death or transportation for an l the ted rely tries to evade arrest by flight withou sistar olice uld ordinarily not be justified in causing deat rson ld be ve zardous for the officer to nd th the r nflicting what might I es

APPENDIX D.

RULES FOR THE ESTABLISHMENT AND MAINTENANCE OF (1) THE NORTHERN FRONTIER MOUNTED PREVENTIVE FORCE HORSE FUND, AND (2) THE NORTHERN FRONTIER MOUNTED PREVENTIVE FORCE PROVIDENT FUND

The Northern Frontier Mounted Preventive Force Horse Fund

1 The balance at the credit of the existing Horse Fund shall be forthwith transferred to the Northern Frontier Mounted Preventive Force Horse Fund, to be established under these rules and all re payments of advances due to any such fund under any rules or orders superseded by these rules shall be made to the latter fund, in the same manner and on the same conditions as they would have been to the old Horse Fund, if these rules had not been passed

2 Subject to these rules and the control of the Commissioner of Customs, Salt, Opium and Abkari Bombay, the management of these funds shall vest in the Collector of Salt Revenue Bombay

3 All monies required to meet expenditure in connection with the purchase of horses, etc from the fund shall be drawn on cheques issued by the Superintendent of Salt Revenue Northern Frontier, from the revenue treasury of the Mamlatdar Viramgam

4 A pass book shall be maintained in the office of the Sarkarkun, Northern Frontier, in which all amounts remitted to, and drawn on cheques from, the treasury of the Mamlatdar Viramgam, shall be written up and the entries initialled by the Treasury Officer, Viramgam

5 An entrance fee of Rs 25 shall be paid by every man at the time f first enrolment as a member of the Northern Frontier Mounted Preventive Force and each such member shall be provided with a horse or camel at the expense of the fund

6 A monthly subscription of Rs 2 shall be paid by each member of the said Force, provided that—

(a) The monthly subscription shall not be deducted from members temporarily without horses or camels as they do not then g horse allowance

(b) When a member of the Force being on any kind draws horse allowance for a period of less than half a m

deduction on account of the monthly subscription shall be made from the amount of the horse allowance drawn by him otherwise the full subscription of Rs 2 shall be recovered by deduction from the horse allowance

7 If at any time it is found that owing to heavy casualties or other necessary expenditure the solvency of the fund is likely to be affected, the Collector of Salt Revenue Bombay, may with the sanction of the Commissioner, fix a higher rate of subscription not exceeding Rs 4 This special subscription shall continue until the solvency of the fund is ensured

7A The Commissioner shall have power, at the instance of the Collector of Salt Revenue, to reduce the monthly subscription, when the fund is sufficiently solvent to admit of it

(a) The fund will be considered sufficiently solvent to permit a reduction in the monthly subscription, when the balance to its credit equals one third of the value of horses and camels in the fund

Note —In calculating the above value, that of each *horse* is *to* be taken at Rs 350 and that of each camel at Rs 150

8 The money thus realized shall be credited to the Northern Frontier Preventive Force Horse Fund which shall be devoted to the purposes hereinafter prescribed Under no circumstances will any subscription be refunded to a member of the Force on his leaving the Force or to his heirs after his death

9 The fund shall primarily be devoted to the purchase of horses and camels for the use of the Force, and such horses and camels shall be deemed to be the property of the fund

10 No new remount shall be purchased for the Force for more than Rs 350 without the sanction of the Collector of Salt Revenue Bombay

11 All expenses incurred in connection with the horse or camel from the time a post fell vacant owing to desertion resignation or death of a member of the Force shall under ordinary circumstances be recovered from the recruit appointed to it In cases when the vacancy has existed for a long period or for other special reason, the Superintendent of Salt Revenue Northern Frontier, shall have power to exempt individual cases from this rule

12 On the occurrence of a casualty among the horses or camels, a new horse or camel will be purchased at the expense of the fund by the Superintendent of Salt Revenue Northern Frontier and given to the member who may be *without a horse or camel free of charge* Should the cause of casualty be the casting of a horse or camel, the proceeds of the

sale of the cast horse or camel shall be credited to the fund Provided that—

(a) A man who loses a horse or camel deliberately either by a deliberately dangerous or reckless action or by deliberate improper feeding, shall be liable under the orders of the Collector to pay to the credit of the fund the price of the horse or camel as assessed by a Committee of not less than one officer and two amaldars of sowars nominated by the Superintendent The amount assessed by the Committee shall be recovered from the man by monthly instalments of Rs 6

(b) A man who has through habitual neglect or lack of care of a horse or camel lost, it may be fined up to Rs 50 at the discretion of the Superintendent subject to the orders of the Collector of Salt Revenue

(c) A man, whose horse or camel is habitually in bad condition and not well looked after, shall be considered as a bad horse or camel master and therefore, unfit for the post of sowar and may be reduced on that account to the Foot Force

13 The Superintendent of Salt Revenue, Northern Frontier, shall have power to transfer a horse from one member to another, if such transfer for good reasons appears desirable

14 Hay and other forage for the use of the Mounted Preventive Force may also be purchased and stacked at the cost of the said fund, but the Superintendent of Salt Revenue will be responsible for seeing that all money expended from the fund for this purpose is fully recovered in monthly payments from the men who make use of the forage

15 The wages of a khasdar or syce for every ten horses or any incomplete unit of 10 at head quarters and at outposts and one sweeper at head quarters may be defrayed from the fund

Provident Fund

16 When a man is enrolled in the Force in addition to the entrance fee which is credited to the fund above mentioned, he shall contribute to a provident Fund by paying monthly instalments of Rs 6 until the total to his credit reaches Rs 300 The sum thus recovered will be credited in the Post Office Savings Bank in the Name of the Northern Frontier Mounted Preventive Force Provident Fund Subject to the general control of the Commissioner, the Collector may in time of famine or scarcity reduce the subscription to Rs 4 per month

17 Interest accruing on deposits recovered under rule 16 and deposited in the Post Office Savings Bank will be drawn annually by the

APPENDIX E.

Use of fire-arms in effecting Arrests

(1) Where a person forcibly resists the endeavour to arrest him or attempts to evade his arrest the Police Officer making the arrest may, under section 46 of the Criminal Procedure Code, use all means necessary to effect the arrest If, therefore, an arrest cannot otherwise be effected, the use of fire arms for the purpose is justifiable and the same section of the Criminal Procedure Code protects the Police Officer from the consequence even of causing the death of a person fired on and killed under such circumstances in cases where such person is accused of an offence punishable with death or with transportation for life

(2) Even in cases of offences punishable in a lesser degree than by death or transportation for life though section 46 of the Criminal Procedure Code does not authorise the killing of a suspected person merely for the sake of effecting his arrest it does not deprive the Police officer of his right of self defence, if the resistance to arrest is such as would justify him in causing death in defence of his own person under section 100 of the Penal Code This right of self-defence includes the use of fire arms to over come the resistance, if necessary, even with fatal effect Police officers, who are entrusted with a warrant or who have reason to suppose that crimes of particular gravity have been committed by a specified person, are bound to arrest the person and are punishable if they fail to do so They cannot desist upon a mere show of resistance, they are bound to redouble their efforts even at the risk of their lives if opposed and the law protects them from any consequences which the resistance entails

(3) The above statement of the law as to the right of self defence given to a Police officer attempting to effect an arrest does not of course apply when the person to be arrested merely attempts to evade arrest, i e, without resistance flies to avoid arrest In such a case the amount of violence, which may be used by the officer effecting the arrest, depends upon the cause of the arrest when the offence in question is one punishable with death or transportation for life such as murder or dacoity and there is no other means of effecting the arrest of the suspected person the resort to fire arms is justifiable in spite of any danger there may be of thereby wounding him and causing his death If, however, the offence is one punishable in a lesser degree than by death or transportation for life, and the suspected person merely tries to evade arrest by flight without resistance, the Police Officer would ordinarily not be justified in causing the death of such person and it would be very hazardous for the officer to fire in such a case and thereby to run the risk of inflicting what might prove to be fatal injuries

(4) These instructions apply also to the case of Police officers endeavouring to arrest prisoners who have escaped *from* or *are attempting to* escape from, lawful custody, and who are thereby guilty of an offence punishable with two years rigorous imprisonment and fine under section 224, Indian Penal Code

Use of Fire Arms in the Suppression of Riots.

(5) When in exercise of the powers given by section 128 *of the Code* of Criminal Procedure 1898, a Magistrate or an officer in charge of a Police Station engaged in dispersing an unlawful assembly is compelled in the last resort, to direct the Police acting under him to use their fire arms, he shall give the rioters the fullest warning of his intention, warning them beforehand that the fire will be effective that ball or buckshot will be used at the first round and that blank cartridges will not be used Firing shall cease the instant it is no longer necessary Care should be taken not to fire upon persons separated from the crowd nor to fire over the heads of the crowd, as thereby innocent persons may be injured Blank cartridges should be never served out to Police employed to suppress a riot

(6) As Police men are liable to misunderstand military words of command conveyed to them otherwise than through the Police officer in command and in the precise technical terms with which they are familiar Magistrates, who have occasion to give directions in circumstances of a riot or affray to Police, acting under their orders will, as a general rule communicate their orders to the Police men through the Police officer in command

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No 177 of 1903

Revenue Department

Bombay Castle, 12th January 1903

RESOLUTION OF GOVERNMENT

The directions contained in the Police Manual regarding the use of fire arms by the Police in effecting arrests and on other occasions should be communicated for the guidance of the Armed Police in the Salt, Abkari and Opium Departments

(Sd) P J MEAD,

Under Secretary to Government

APPENDIX F.

Revised Saza Account System.

1. The present books maintained for the Saza accounts of an Agar, *viz* :—

(1) Salt Estimate Book (Form I),

(2) Stock Account of Salt Heaps (Form III),

(3) Book of measurement of Salt Heaps (Form II),

(4) Abstract Stock Account (Form IV),

(5) Register of Cleared Heaps (Form VI),

(6) Memorandum showing Wastage caused by rain in the Salt Heaps (Form V),

are abolished, and the following books substituted :—

(1) Daily Account of Agar

(2) Monthly Account of New Stock.

(3) Monthly Account of Old Stock.

(4) Register of Annual Heap Measurements and losses.

(5) Register of Heap Numbers

Note —It is necessary to have the heaps conical in order that if estimates are at any time required, they can be easily made. In order that instructions may be given to the weigh clerk, and the Sazedar may know where weighments are going on a list of heaps, from which salt may be removed, must be kept

2. In supersession of all previous rules or orders on the subject of estimating and recording heap measurements, sales, etc., the following rules will be observed

3. Each Shilotri in an Agar will be given a permanent registered number and all the salt manufactured by him and brought on to the weighing platform for sale will bear this number.

4. The salt may be put on the platform in as many heaps as the Shilotri may desire, but each heap belonging to one Shilotri will bear his fixed registered number and the number of the heap.

5 The heaps may be of any size, but must be conical in shape and sales may be permitted to commence from any of the numbered heaps if a

Shilotri has enough salt on the platform to start weighment, provided that he first reports to the Sazedar the fact that he has one or more heaps ready and affixes under the orders of the Sazedar a numbered board to each heap The Sazedar will keep a note of the numbered boards permitted to be issued

6 Sales may be effected in this manner till the close of the season, i e till the 30th June On that date sales will be suspended for a time to enable the Shilotries to dress up all the heaps remaining unsold on the platform in proper cones of not less than 150 maunds each cones of smaller size will only be permitted if there is n t sufficient salt belonging to the Shilotri to make a larger heap

7 As soon as all the heaps are properly dressed to an uniform shape the Sazedar will estimate the quantity in each heap If there is more than one heap on the platform belonging to the same Shilotri, his heaps will be sub numbered as follows 1 1 1 2 1 3, 1 4, 1–5 and so on The measurement of all the heaps so sub numbered will be recorded by the Sazedar in his Register of Annual Heap Measurements and Losses (New Form 4) The total quantity of salt belonging to each Shilotri thus ascertained will also be recorded in column 6 of the Monthly Account of New Stock (New Form 2) for the month of June Columns 5 and 6 of this monthly Account will then be added and the total exhibited in column 7 ' Total produce of Season ' In opening the account for July the blances shown in column 6 of the June account will be brought forward in column 3 of the Monthly Account of Old Sto k (new Form 3) Similarly if there are any balances of previous years these will be shown in column 2 and the totals of columns 2 and 3 shown in column 4 of the same register

8 Any sales effected subsequently from the past or previous sesons stocks will be recorded in the column for the month in wh ch such sales are effected Sufficient space should be allowed between the entries of balances of the several Shilotries to permit of 3 or more sales being recorded each month against each Shilotri s balance

9 The balances finally determined at the close of each year in the last column of the old stock account (New Form 3) will be carried forward into column 2 of the next year s account of old stock (New Form 3)

Daily Account

10 On receipt of a permit granted by the Sarkarkun the Sazedar wil recard the particulars of the permit in columns 1 to 4 of his Daily Account At the close of the day the Sazedar will fill in columns 5 6 and 7 of this Register from the reports of the weigh clerks The totals will

then be struck at the close of the day of columns 4 5 and 7 and an extract from the Register submitted to the Sarkarkun for verification with his books

11 As far as possible permits received but not completed on the same day will be taken in hand, the first thing the following day The Sazedar must be careful to record again the particulrs of such permits in columns 1 to 3 only, (leaving column 4 blank) on the date on which the permits are completed The totals of columns 4 and 5 will be carried forward progressively to the end of the month and from month to month to the close of year

Monthly Account of new stock

12 This is a ledger account showing the sales effected from day to day of each Shilotri s stock of the new season. The total sales during the month are exhibited in column 4 at the close of the month and the ' total up to date i e, the progressive total to the end of each month is shown in column 5 The Register will also be totalled from day to day at foot of the daily columns and a progressive total also made there daily (See also Rule 7)

Monthly Account of old Stock

13 This is also a ledger account of each Shilotri showing the stocks held by him and sales therefrom of previous years manufacture The sales effected in each month from July to June, will be shown against each Shilotri s balance each day s transaction being set out separately in the column of the month affected The monthly columns will be totalled at the close of each month, and at the close of the year annual totals of each Shilotri s sales will be made in column 6 and the balances struck in column 7 These two columns will also then be totalled and the totals shown at foot, care being taken to see that the total of column 6 agrees with the sum of the totals of the 12 monthly columns (July to June) and that the total of column 7 is the difference between the totals of columns 4 and 6 The quantities appearing in column 7 of one year s account will be carried forward to column 2 of the next year s account. Column 3 is the estimated balance at the end of June of the preceding year's stock

Register of Annual heap Measurements and Losses

14 This register is written up immediately after the close of a season The number of heaps belonging to each Shilotri are entered in column 1, the separate heap numbers being entered as follows 1 1, 1 2 1 3 1 4 2-1, 2 2, 3 1, 3 2, 3 3, and so on, and the quantity contained in each heap shown in column 2 against the sub-number of the heap The total quantity which each Shilotri holds will be

recorded below his last heap and a grand total struck at foot of all the heaps In this Register will also be recorded any wastage or destruction of salt appertaining to previous season's stocks and columns have been provided for making such record on any date or dates when such loss or wastage takes place The dates on which such wastage or losses are determined must be clearly filled in at the top of the column and the quantity ascertained entered in the columns in juxtaposition to the heap numbers affected A total of the losses ascertained on each date will be recorded at foot of the column for that date At the close of each season the total losses sustained during the previous year will be struck off from the balances shown at the Shilotris' credit at the close of the year, and the reduced balances brought forward in the accounts of the next year. The Sazedar will maintain a separate note book in which he will record the circumstances under which the losses were sustained on each date that such losses take place for the purpose of furnishing the Collector or Superintendent with a report in support of the write off of any portion of stock

10 For forms vide F

APPENDIX G.

Standing Orders Regarding the Procedure at the Preventive Stations

1 The Preventive Stations mentioned on page are established for the examination of salt laden vessels carts or head loads

2. All vessels laden at the several salt works named are to haul alongside the barge appointed and to be there examined except vessels laden at the Bassein and Ghodbandar salt works with salt for the Bhayndar Railway station which may be premitted to pass to the wharf at Bhayndar direct without the immediate examination

3 The whole of the bags on board each vessel are to be counted in all cases, and sufficient of the cargo of each must be unloaded and placed upon the barges to enable the officers in charge to take accurate account of the number of bags on board

4 Not less than 15 per cent of the cargo of each vessel is to be reweighed on board the barges, and as much more of each cargo as the examining officer may for sufficient reason consider necessary

5 All vessels are to be examined in turn, in the order in which they anchor by the barges And all officers in charge of barges will be held responsible that examination of vessels is conducted without delay

and without unduly harassing or annoying those concerned in the shipment of salt

6. The examination of vessels is to be conducted only between sunrise and sunset If there is any press of work at any station, work must be commenced at sunrise and be conducted until sunset As a rule the examination of a vessel should be completed within one clear day after its arrival at the anchorage

7 An officer of the rank of Karkun, or of superior rank, will remain on board each barge day and night Regular watch is to be kept by the crew and peons from sunset to sunrise

8 The crews are to assist in placing salt laden vessels alongside the barges, and in conducting the weighments on board They are to convey officers to and from the shore and salt laden vessels, and generally are to obey all orders issued by the officers in charge of the barges to which they are attached

9 In some vessels the bags are piled in regular tiers one above another In vessels thus loaded the bags can be counted without difficulty by removing every third tier But in other vessels the bags are filled in any how, and it is impossible to count them without removing almost the entire cargo This operation takes up much time, and fills the whole available space on the barges, delaying the examination of other boats. As there is no necessity for loading vessels in this manner, shippers and tindals should be warned before commencing to load that they should pile the bags in regular tiers so as to facilitate examination If they neglect this warning and load the bags irregularly, the examination of their vessels should be deferred until after all regularly laden vessels waiting examination shall have been served Attention on the part of the Sarkarkuns and Sazedars will soon obviate the difficulty

10 At most salt works the salt is removed in small boats, but at others, especially at Uran, large Buttelas load alongside the heaps The examination of such large vessels occupies much time, is very troublesome, *and unduly delays the passing of other vessels The practice of* taking large Buttelas and Cottias alongside the heaps should be discouraged, and shippers by such craft should be advised to bring the salt out of the works in prows, and tranship it into the seagoing vessels at the anchorages But it is to be distinctly understood that permit-holders may take any vessels of any size they please into the works They must at the same time be prepared to abide by the consequences if the examination of their vessels is delayed Ten vessels cannot be kept waiting a whole day for the convenience of a single vessel

11 Separate anchorages will be appointed (under the Indian Ports Act) at each Preventive Station for empty vessels arrived to load salt, for

salt-laden vessels waiting examination, for examined vessels, and for vessels taking in salt from prows

12 Port clearance should be granted immediately the examination is completed, and vessels should be required to proceed on their voyages without any unnecessary delay after port clearance is granted

13 The Superintendent in charge Coast Guard and the Inspectors will exercise frequent and careful supervision over the work done on board the barges and will bring to the notice of the Superintendent in charge of the taluka concerned any instance of delay or annoyance on the part of the establishment on board them as well as assist the establishment in controlling the tindals and crews of the salt laden vessels in compelling vessels to anchor in the appointed places, and in the performance of their duties generally

14 Excesses discovered on examination are to be treated in the following manner

If the excess does not exceed 1 per cent of the cargo, the excess is to be passed free, but duty should be levied on excesses under 1 per cent discovered on reweighing a whole consigngment

If it exceeds one per cent, but does not exceed 2½ per cent of the cargo, duty at the single rate per maund is to be recovered on the whole excess,

If it exceeds 2½ per cent., but does not exceed 5 per cent of the cargo duty at the double rate per maund is to be recovered on the whole excess

If the excess exceeds 5 per cent, the whole cargo must be reweighed at once, the vessel is to be detained and the case immediately reported to the Superintendent who will dispose of it as circumstances may dictate in accordance with the established rules of the Department

If any permit holder should object to pay excess duty or double duty demanded under this rule, the vessel is to be detained and treated together with its cargo as contraband under the provisions of the Salt Act. In all such cases the whole cargo must be reweighed The provisions of the Salt Act cannot be enforced with respect to excesses calculated on percentage weighments An absolute excess must be established, and this can only be effected by reweighing the whole cargo

15 In calculating the duty leviable on excesses under the preceding rules the gross excess discovered in the whole number of bags weighed is only to be taken into account Excess discovered in individual bags are not to be considered Thus if a vessel contains 500 bags, each of which

should hold 2 maunds, and 100 bags are weighed and show an excess aggregating 5 maunds, the excess on the whole cargo is to be calculated at 25 hands, even if a portion of bags weighed should be found to contain as much as 2½ maunds or more

16 The weight of bags and bardans entered on the face of the permit is always to be accepted at examinations at Preventive stations except in cases of obvious error The bags used are of one or two sizes and description only, the average weights of which are well known. Under ordinary circumstances it will not be necessary to empty bags on board the barges in order to ascertain the weight of the bags

17 If on examination at a preventive station a single bag is discovered on board any vessel in excess of the number of the bags for which permit is given, the vessel is to be detained and a report immediately made to the Superintendent in charge, who will dispose of the case as circumstances may dictate and in accordance with the established rules of the Department

18 If any dispute should be raised by the permit-holder at the time the examination is made regarding any alleged excess or the payment of excess duty, he may demand that the whole cargo be reweighed and that duty be levied only on the actual excess disclosed by such full weighment

19 An account is to be kept in a book on board each barge showing the date and hour of arrival, examination and departure of each vessel' and the distinguishing numbers and weights of each bag or set of bags (if they are weighed in sets of more than one at a time) weighed, and an abstract showing the results of the reweighments of each vessel should be forwarded daily to the Sarkarkun or other officer by whom the permit was issued

20 Port clearances to vessels, no matter how laden, proceeding to or from the Bassein and Ghodbandar salt works and Kalyan or any other Bandar in or beyond the Thana Creek, will be granted at the Bassein barge only

21 Similarly, vessels proceeding to or from Bombay harbour and the Nagothana, Antora and Chiruer Creeks must call at Karanja Bandar for port clearance

22 Similarly port clearance will be granted at Bellapur only to vessels going to or from Bombay harbour and the Panvel salt works

23 Bhayndar is declared a preventive station for vessels laden with salt, for transport by rail to station up-country, at the Godbandar or Bassein works

APPENDIX H.

Revised Rules in connection with transactions at Fish Curing Yards in the Salt Department

In pursuance of Government Resolution No 526, dated the 10th January 1885, sanctioning the grant of salt free of duty for fish curing purposes in British Territory the following rules and forms of accounts are prescribed with the approval of the Commissioner of Customs, Salt, Opium and Abkari for the information and guidance of the officers placed in charge of the Fish Curing Yards established or that may from time to time be established for the purpose

1 The officer in charge of the Yard shall keep the following books of accounts in the forms marked I and II hereto attached

I Register showing receipt of salt, Abstract stock account and cash remittances

II Register showing transactions at Fish Curing Yards in respect of fish brought, salt issued and cured fish removed

2 At Yards where salt is issued for preserving fish at sea the following additional books shall be maintained —

III Register of vessels and persons permitted to carry salt to sea for the purpose of preserving fish at sea and cases of irregularity in the same connection

IV Register showing transactions at Fish Curing Yards in respect of salt issued for the preservation of fish at sea

3 Yards should remain open for work including that of issuing salt for fresh fish from sunrise until 9 p m and thereafter any yard may be kept open and salt issued on payment of overtime work fees at the following rates per hour or fraction of an hour —

Karkun .	Rs. 0–8–0
Peons on duty each	Rs 0–2–0

The whole amount of fees to be recovered, will be received in equal shares from all those who require the yard to be kept open for work after 9 p m No person shall be allowed to enter or remain in the yard except during such hours as a yard may be open and on business connected with curing

4 No person shall take any salt out of a yard, except for preserving fish at sea, under cover of a permit or under the orders of the Sarkarkun or

other Superior Officer of the Department *Any person suspected of contravening* this rule shall be liable to be searched

5 Fish must be cleansed and prepared for curing before it is brought to the yard and all orders issued by competent authority as to the disposal of the refuse, so as not to create a nuisance, must be attended to Persons using the yards must also comply with any instructions given by the officer in charge for the regulation of space and convenience of traffic

6 The weight of each lot of fish brought to be cured must be ascertained in tale or by striking an average from a sufficient number of baskets or pans full, at the discretion of the officer in charge and entered in the Register No II when it is first brought to the yard and again on removal after curing

7 Loose salt clinging to fish after curing must be carefully shaken or destroyed before the fish is weighed and removed

8 All fish brought to the yard must be attended to daily until cured and must then be submitted for weighment and removal without delay Any fish left unattended to for more than three days shall be liable to be removed at the expense and risk of the owner *Expenses on account of* removal will be recovered, if not paid, by sale of any salt or fish belonging *to the owner that may be at the yard* *Salt for curing at the yard will* be issued on application in whole maunds or half maund, as the case may be, for cash payment at the rate of seven annas per maund or at such other rate as may from time to time be fixed by the Superintendent of Salt Revenue

9 *Any salt not in immediate use* shall be kept in bags ticketted with the name of the owner and shall be lodged in the store-room for safe custody out of working hours

10 Surplus salt may be returned into stock at the option of the [illegible] The officer in charge after credit [illegible] a receipt in the sub-joined [illegible] presentation of which at [illegible] to a refund of the price paid Refuse salt unfit for use shall be destroyed in the presence of the officer in charge

(Form)

No	Name	Date	Quantity of salt	Amount to be refunded	No and date of Challan in which price was included	No and date of entry of return into stock in Form No I
1	2	3	4	5	6	7

11 Owners shall be bound to satisfy the officer in charge as to the quantity of salt used in curing each lot of fish and the quantity used in each case, as well as the rate per maund of fish cured, and the quantity remaining in hand after each operation, shall be recorded in the column provided for the purpose in Form II When the proportion of salt used to fish cured exceeds one maund of salt to three of fish, the officer in charge shall make a note explaining the reasons in the remarks column, or, if he is not satisfied, shall report the circumstances for the orders of the Sarkarkun

12 Any person smuggling salt or otherwise misconducting himself shall be debarred from the use of the yard in addition to any other penalty to which he may have rendered himself liable

13 At yards where salt is issued for preserving fish at sea, the following additional rules should be observed —

14 For admission to the privilege of obtaining salt free of duty for curing fish at sea, applications must be made to the Sarkarkun in the name of the Tindal of the vessel it is proposed to use, who will be responsible for the due fulfilment of all conditions

15 The Sarkarkun, after satisfying himself as to the fitness of the parties and taking such security as he may deem necessary either in the form of sureties or of cash deposits, shall enter the name and residence of the Tindal, the name, No and place of the registry of the vessel and the names and residences of the sureties or the nature of the security taken, in a Register to be kept by him for the purpose and shall send an extract to the Officer in charge of the yard The latter will enter the particulars in alphabetical order in Form No III The Register to be kept by the Sarkarkun shall be in Form No III with columns 9 to 14 omitted therefrom and converted into a Remarks column

16 Salt may be issued to any registered Tindal for preserving fish at sea on application stating that he is bound on a voyage which will necessitate the absence of the vessel at sea for more than 24 hours provided that the quantity to be issued to any vessel for any one voyage shall in no case, exceed one maund for every five of her ordinary take of fish and shall be paid for in cash at the rate of seven annas a maund or such other rate as may, from time to time, be fixed, in the case of salt issued for curing at yards

17, For the preservation of fish at sea the proportion of salt to be used shall be, as nearly as possible, one maund of salt to five maunds of fish

18 Salt in quantity less than ½ maund shall not be issued, and issues of salt shall be proportionate to the registered tonnage of boats One maund of salt shall be issued for each registered ton of vessel, one ton of a vessel being taken as capable of carrying five Bengal maunds of fish In the case of fractions of a ton less than ¼ shall be ignored, more than ¼ and not more than ¾ shall be taken as half a ton, for which ½ a Bengal maund of salt shall be issued, more than ¾ of a ton shall be taken as one ton and one Bengal maund of salt issued in respect of it

19 Each issue of salt and other particulars shall be noted in a consecutive number against the name of the Tindal in Form No IV

20 The salt shall be placed on board a vessel in bags of one maund weight (or if half a maund is to be issued, then in bags of one maund weight, in the case of full maunds, and one bag of ½ a maund weight for such fraction) When the vessel is ready to proceed at sea, a permit to cover the salt shall be granted under section 37 of the Salt Act and the salt shall be kept in the same bags till it is required Vessels taking salt under these rules, shall be bound to proceed straight to their fishing grounds and to return with their take of fish and surplus salt, if any, direct to the yards

21 When the quantity of fish caught is less than that, for the preservation of which it is permissible under rule 17 to use the whole of the salt taken to sea the excess salt shall be brought back to the yard to be dealt with according to the rules

22 When the quantity of fish caught is more than that, for the preservation of which it is permissible under rule 17 to use the whole of the salt taken to sea, the excess fish shall be brought unsalted to the yard

23 On arrival off the yard the whole of the fish on board shall be at once unloaded examined and the weight ascertained in the manner laid down in Rule 6 If it appears to be reasonably well cured, one maund of the salt issued may be passed as accounted for in respect of each five maunds of salted fish brought in This proportion will, however, be liable to be varied, if the fish is insufficiently cured or is of kind, the treatment of which may demand more or less than the usual proportion of salt The reason for such variations shall in all cases be noted in Form IV in the remarks column.

24 On arrival at the yard of the fish preserved at sea additional salt shall be issued at the yard for complete curing in such quantity as will bring the proportions of salt at 1 fish to 1 3 maunds But if on the other hand unused salt is brought back to the yard, the quantity

so brought back shall be taken into account when issuing the additional salt If unsalted fish is brought to the yard in accordance with Rule 22, salt shall be issued in the proportion of one maund to three maunds of fish

25 If salt taken to sea is not satisfactorily accounted for on return of the boat to the yard duty shall be recovered on the deficiency from the Tindal at the full rate in force and shown in Form No III, the case being immediately reported to the Sarkarkun

26 All surplus salt shall be brought back to the yard and shall, if not at once used be retained at the yard as the property of the Tindal, who purchased it for his future use, in the manner prescribed in Rule 9 If at the termination of a fishing season any salt belonging to a fish curer remains unused at the yard, it shall be returned into the yard stock, provided it is in good condition, and a receipt shall be granted and the holder thereof shall be entitled to a refund of the price paid under Rule 10

27 If fish is brought to the yard partially cured and if it appears that the salt issued has been used for preserving a larger quantity of fish than that prescribed by Rule 18, then duty shall be levied at the Tariff rate in force for the time being on such salted fish as exceeds the prescribed quantity such cases being immediately reported to the Sarkarkun The amount of duty so recovered shall be shown in Form No III

28 If for any reason such as putrefaction etc, which shall be noted by the Yard Karkun in the remarks column of Form No IV, it is necessary to issue salt in a larger proportion than one to three maunds after the fish is brought to the yard, such additional proportion of salt may be issued, but this step shall be taken only when absolutely necessary

29 In issuing the additional proportion of salt in accordance with Rule 28, the Yard Karkun shall exercise his discretion, having regard to the condition of the partially cured fish In any case of doubt, he shall refer to his immediate superior for orders

30 No fresh issue of salt shall be made until the last has been fully accounted for and the fact noted in Form No IV

31 The name of any Tindal failing to comply with any of these conditions or reasonably suspected of, in any way, abusing the privilege, shall be at once removed from the register and he shall be debarred from receiving salt to take to sea

32 An alphabetical list of the names of all persons struck off the Register as well as the persons concerned with irregularities which have led to their being struck off shall be kept both at the yard and in the Sarkarkun's office, and no application for admission to the privilege, in which any such person appears to be interested, shall be entertained, unless the Superintendent of Salt Revenue, in charge of the Range, shall see fit after enquiry to direct that it should be admitted

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